GOVERNMENT OF WESTERN AUSTRALIA

Health and Disability Services
Complaints Office

Health and Disability Services Complaints Office

# Annual Report 2025-26

*Sarah Cowie, Director HaDSCO and the Hon Meredith Hammat MLA, Minister for Health; Mental Health.*

# Statement of Compliance

**For the year ended 30 June 2026**
**Hon Meredith Hammat MLA**
**Minister for Health; Mental Health.**

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Health and Disability Services Complaints Office for the financial year ended 30 June 2026.

This Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.

**SARAH COWIE**
**DIRECTOR**
11 September 2026

# About this report

This Annual Report informs our stakeholders of the performance of the Health and Disability Services Complaints Office (HaDSCO) during the 2025-26 financial year.

It includes highlights and information about our complaint resolution services delivered to Western Australian and Indian Ocean Territories communities throughout the financial year, achievements and lessons learned, and comments about our challenges and opportunities.

This report has been prepared in accordance with the Western Australian State Government Annual Reporting Guidelines 2025-26, and includes audited financial statements, details of the Office's performance against key performance indicators, significant issues impacting on the Office and disclosures and legal compliance.

Our Annual Report is available as a PDF download from www.hadsco.wa.gov.au, as well as alternative formats upon request.

**HaDSCO is responsible to the Honourable Meredith Hammat MLA, Minister for Health; Mental Health.**

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# First Nations Acknowledgement

We acknowledge the Aboriginal people of the many traditional lands and language groups of Western Australia. We acknowledge the wisdom of Aboriginal Elders both past and present and pay respect to the Aboriginal communities of today.

The Aboriginal art featured on this page is an extract from Community, Connection and Culture by Iesha Wyatt, a Noongar artist.

The original artwork is on display in our Office.

# Contents

# Overview



# Highlights

**834**
**Redress actions facilitated**

**3,816**
**Complaints received**

**3,754**
**Complaints closed**

**556** Explanation

**148** Apology

**83** Financial redress

**25** Service obtained

**20** Access to record

**2** Corrective treatment

**Service improvements recommended in 2025-26**
**112**

**Publications**
**43**
new publications created

**Outreach activities**
**189**
stakeholder engagements

# Director's message

*Sarah Cowie, Director*

As I present my final Director's message after more than ten years in the role, I reflect on a decade of significant change, reform and growth for the Health and Disability Services Complaints Office (HaDSCO). Throughout this period, the importance of the Office's work has remained clear, providing an avenue for individuals to raise complaints and achieving outcomes that contribute to safe, ethical and patient-centred health care for the Western Australian community.

A defining strength of the Office is its ability to provide redress for individuals and translate complaints into broader insights that inform service improvements.

## Reform and expanded jurisdiction

The past ten years have been marked by major reforms that have shaped both the operating environment and the role of the Office.

The most significant has been the introduction of the statutory Code of conduct for certain health care workers, which expanded the role of the Office. This reform closed a regulatory gap by establishing enforceable standards for unregistered health practitioners. It ensures health care workers are held to minimum standards of safe and ethical practice and enables HaDSCO to take regulatory action when breaches of the Code occur.

A further reform was the introduction of the complaints jurisdiction under the *Voluntary Assisted Dying Act 2019*. This function provides an important safeguard in a complex and sensitive area of health care.

HaDSCO also supported the transition of the National Disability Insurance Scheme (NDIS) complaints function to the NDIS Quality and Safeguards Commission, reinforcing the importance of clear pathways across regulatory bodies.

The COVID-19 pandemic represented an unprecedented period of change. There were heightened community concerns, particularly about access to health services. The Office maintained an accessible complaints pathway while adopting new ways of working. The introduction of online conciliations and streamlined referral pathways improved efficiency and continue to support contemporary service delivery.

## Accessibility, engagement and impact

Demand for the Office's services has grown over the past decade, reflecting increased awareness of, and confidence in, the complaints process. In 2025-26, we received 3,816 complaints, the highest number in the Office's history.

We have strengthened engagement with the community through outreach and supported service providers to learn from complaints. Recognising the role of carers has remained a consistent focus. Their insights reinforce the importance of inclusive, person-centred care.

The impact of the Office is strengthened through our work with health service providers to drive change arising from complaints. Their willingness to engage constructively in the complaints process and implement our recommendations is critical to achieving meaningful outcomes.

## Governance and our people

Strong governance has underpinned the Office's performance, supporting accountability and transparency in service delivery. Equally important is the capability and wellbeing of our staff. Our work is complex and often involves sensitive matters. The expertise and empathy demonstrated by staff reflect the values that guide our work. Ongoing investment in training, mentoring and peer support has been essential to maintaining a fair and high quality complaints service.

## Looking to the future

As HaDSCO approaches its 30th Anniversary in September 2026, there is an opportunity to reflect on its contribution over three decades and look ahead. The operating environment will continue to evolve, requiring the Office to remain responsive, relevant and accessible.

Emerging technologies, including artificial intelligence, are beginning to influence how people access our services and prepare complaints. These developments present opportunities to enhance accessibility and efficiency, but must be guided by strong governance, while maintaining the human elements central to complaint resolution.

## Final reflections

Under my leadership over the past ten years, the Office has demonstrated the value of effective complaint resolution in delivering outcomes for individuals and driving positive change across the system. These achievements reflect the expertise and dedication of our staff, the cooperation of service providers, and the willingness of individuals to bring forward their concerns.

As the Office moves into its next decade, it does so with a strong foundation, a clear purpose and a continued commitment to providing accessible, fair and effective services for Western Australians.

I extend my sincere thanks to the staff of the Office, past and present, and to our stakeholders and the community for their ongoing engagement and support.

It has been an honour and a privilege to serve as the Director of HaDSCO.

**Sarah Cowie**
Director

# About us

The Health and Disability Services Complaints Office (HaDSCO) is an independent Statutory Authority providing an impartial complaint resolution service for complaints about health, mental health, and disability services (excluding National Disability Insurance Scheme services) in Western Australia and the Indian Ocean Territories*.

Our service reach includes the public, private and not-for-profit health sectors, prison health services, and health services in immigration detention centres in Western Australia and the Indian Ocean Territories.

Our functions are set out in governing legislation, including but not limited to:

- *Health and Disability Services (Complaints) Act 1995*,
- Part 6 of the *Disability Services Act 1993*, and
- Part 19 of the *Mental Health Act 2014*.

The main functions under these Acts are to:

- Manage complaints by negotiated settlement, conciliation, or investigation.
- Review and identify the causes of complaints.
- Provide advice and recommendations for service improvements.
- Educate the community and service providers about complaints management.
- Explore broader issues of health care which arise from complaints.
- Work in collaboration with the community and service providers to improve health, disability, and mental health services.
- Publish the work of the Office.
- Issue interim prohibition orders and prohibition orders under the Code of conduct for certain health care workers.
- Perform any other function conferred on the Director by our guiding legislation or any other written law.

** Services provided by HaDSCO in the Indian Ocean Territories are delivered in partnership with the Australian Government, through Commonwealth funding support.*

Australian Government
Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts

# Performance summary

## Performance Management Framework

We operate within the following Performance Management Framework to achieve services and outcomes in the context of wider Government goals.

### Government Goal

**Safe, strong and fair communities: supporting our local and regional communities to thrive**

### Outcome

Improvement in the delivery of health and disability services.

### Service

**Service One**
Assessment, negotiated settlement, conciliation and investigation of complaints.

**Service Two**
Education and training in the prevention and resolution of complaints.

### Key Effectiveness Indicator

Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers.

### Key Efficiency Indicator

**Service 1: Complaints Management**
Percentage of complaints assessed within legislation timeframes.

**Service 2: Education**
Average cost per development production and distribution of information.

**Service 1: Complaints Management**
Average cost per finalised complaint.

**Service 2: Education**
Average cost per presentation, awareness raising, consultation and networking activities.

**Changes to outcome-based management framework**
The Office's outcome-based management framework did not change during 2025-26.

**Shared responsibilities with other agencies**
The Office did not share any responsibilities with other agencies in 2025-26.

## Summary of Key Performance Indicators

The table below summarises how we performed against each of our Key Performance Indicators in 2025-26. Further information is provided in the Key Performance Indicators section of this report.

| Key Effectiveness Indicator | | |
|---|---|---|
| Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers. | ✗ | 90% Target<br>75% Actual |
| **Key Efficiency Indicator** | | |
| **Service 1: Complaints Management** Percentage of complaints assessed within legislation timeframes. | ✗ | 90% Target<br>74% Actual |
| **Service 1: Complaints Management** Average cost per finalised complaint. | ✓ | $1,062 Target<br>$844 Actual |
| **Service 2: Education** Average cost per development production and distribution of information. | ✓ | $20,199 Target<br>$10,223 Actual |
| **Service 2: Education** Average cost per presentation, awareness raising, consultation and networking activities. | ✓ | $4,550 Target<br>$3,585 Actual |

✓ Target Achieved ✗ Target Not Achieved

## Financial targets summary

Performance is monitored against financial targets. Performance results for 2025-26 are shown below.

| Financial targets | 2026 Target[1] ($000) | 2026 Actual ($000) | Variation ($000) |
|---|---|---|---|
| Total cost of services (expense limit) *(sourced from Statement of Comprehensive Income)* | 4,532 | 4,286 | (246) |
| Net cost of services *(sourced from Statement of Comprehensive Income)* | 4,498 | 4,277 | (221) |
| Total equity *(sourced from Statement of Financial Position)* | 1,588 | 1,120 | (468) |
| Approved salary expense level | 2,980 | 2,887 | (93) |

[1]Information on the target is based on estimates published in the 2025-26 budget statements.

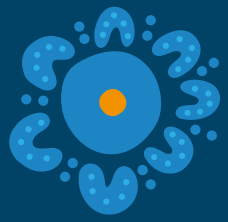
| Working cash targets | 2026 Target ($000) | 2026 Actual ($000) | Variation ($000) |
|---|---|---|---|
| Agreed working cash limit | 212 | 663 | 451 |

# Strategic direction

Our Strategic Plan 2023-27 sets out our Vision, Mission and Values. The Strategic Plan also sets our five strategic areas: Complaints, Educate and Train, Governance, Respond to Changing Environments and People. The Office's strategic plan will be reviewed during the 2026-27 financial year.

## Our vision

**To be the leading expert in providing quality, accessible and responsive complaint management services to influence improvements in the health, disability and mental health sectors.**



## Our mission

**Improvement in the delivery of health and disability services through our two service areas:**

**Service one:** Assessment, negotiated settlement, conciliation and investigation of complaints.

**Service two:** Education and training in the prevention and resolution of complaints.

### Complaints
**Receive, Resolve, Reform**

Manage complaints in a professional, impartial, confidential and efficient manner with quality outcomes

### Educate and train
**Engage, Evaluate, Educate**

Inform, educate and empower the community and service providers to prevent complaints

### Governance
**Cooperate, Comply, Communicate**

Deliver our services within a sound governance framework

### Respond to changing environments
**Review, Respond, Redefine**

Respond appropriately to our changing environments

### People
**Culture, Capacity, Care**

Attract, develop and support a skilled workforce

## Our values

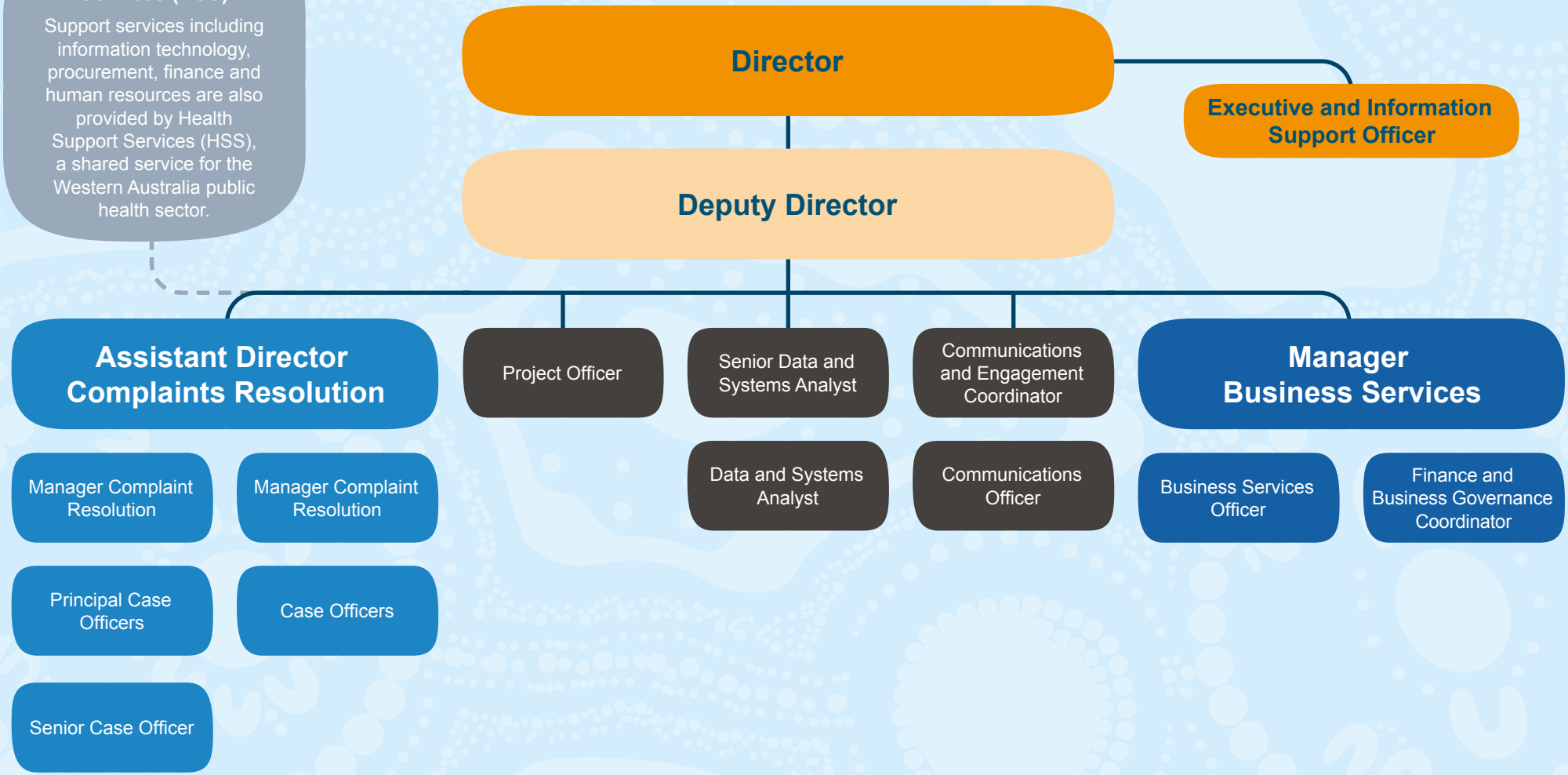
**Service** | **Accountable** | **Fair** | **Effective** | **Responsive**

# Organisational structure

## As of 30 June 2026

**Health Support Services (HSS)**

Support services including information technology, procurement, finance and human resources are also provided by Health Support Services (HSS), a shared service for the Western Australia public health sector.



## Sarah Cowie

Sarah Cowie was appointed Director of HaDSCO in April 2016. With more than 25 years experience in complaints resolution, oversight and public administration, she has held senior leadership roles within both HaDSCO and the Western Australian Ombudsman's Office. Her career has focused on promoting accountability, improving complaint handling and contributing to reforms including those that strengthen quality, safety and public confidence in health, disability and mental health services.

## Kieran Handmer

Kieran Handmer is the Acting Deputy Director of HaDSCO, where he provides strategic and operational leadership for complaint resolution, investigations and regulatory functions. Kieran has more than 15 years experience in public policy, regulation, research and program evaluation across Australia and Canada. During his time at HaDSCO, he has led significant legislative reform, implementation of the Code of conduct for certain health care workers, major organisational projects, and initiatives to improve complaint handling, service delivery and organisational capability.

## Kieran Beard

Kieran Beard has been Manager Business Services at HaDSCO since 2023. Kieran is a Chartered Accountant and senior public sector finance professional with experience supporting CEOs, Audit Committees and executive leadership through financial stewardship, governance, and strategic advice. He has extensive experience operating within WA State Government financial frameworks, leading the multi-disciplinary business services function of HaDSCO.

# Our people

At HaDSCO, we value the diverse and rich lived experiences of our staff. Their unique perspectives enables us to better understand the challenges and needs of those we serve. Our team also includes staff with clinical experience. The combination of professional expertise and personal insights enriches our understanding, enabling us to provide impartial and effective support to people who raise complaints and the many stakeholders who engage with our services.

We employ 22 people. We invest in our staff through training and ongoing professional development. Our team create an inclusive and supportive culture where ideas and suggestions are always welcome.

Our staff have access to flexible work arrangements. We recognise that these arrangements play a key role in attracting and retaining skilled and valuable employees and supporting staff wellbeing. Our Level 1 carer-friendly employer accreditation in the Carers + Employers Accreditation Program recognises our commitment to supporting carers within the workplace.

In April 2026 we conducted our annual staff survey, which achieved an 85% response rate. The survey results were positive overall and reflect the significant efforts made by our leaders to strengthen organisational culture and implement operational improvements that enhance job satisfaction. Eighty six percent of respondents reported overall job satisfaction. Ninety one percent indicated that HaDSCO has a positive organisational culture and that their contribution is valued by senior management. Staff highlighted that they value the flexible working arrangements, the sense of comradery amongst colleagues, and the support they receive from managers and team members.


# Performance



# Service One: Complaints

**Our primary function is to provide an accessible, impartial, and confidential service for the resolution of complaints about health, mental health, and disability services (excluding NDIS services). In this section, we provide information on complaints received by our Office.**

## Complaints overview

### Enquiry

Our case officers provide general advice to support individuals who contact our Office with a concern about a service provider. Our staff often provide information on:

- How to raise a complaint directly with a service provider.
- The complaint resolution services offered by HaDSCO.
- Referral to advocacy services and other support services where someone needs immediate or ongoing assistance.
- Referral to other oversight or regulatory agencies where a matter is more suitable for them.

### Assessment

The purpose of assessment is to determine whether a complaint is accepted into a resolution process, referred to another organisation that is better placed to deal with the complaint, or closed with no further action.

During the assessment process a case officer will review the information provided in support of the complaint and hold preliminary discussions with the individual who made the complaint and the provider.

We are also required to consult with the Australian Health Practitioner Regulation Agency (Ahpra) for all complaints relating to registered health practitioners to determine which organisation is best placed to manage the complaint.

### Complaint Resolution

We resolve complaints through the following processes:

- **Early resolution**
  Telephone-based exchange to quickly and informally resolve a low risk, single-issue complaint.
- **Negotiated settlement**
  Formal exchange of information to reach an outcome acceptable to both parties.
- **Conciliation**
  Facilitating a structured, in-person discussion between the parties to resolve more complex complaints.
- **Investigation**
  Formal investigation to determine if there has been any unreasonable conduct by a service provider. This includes investigating a breach of the Code of conduct by an unregistered health care worker.

### Outcome

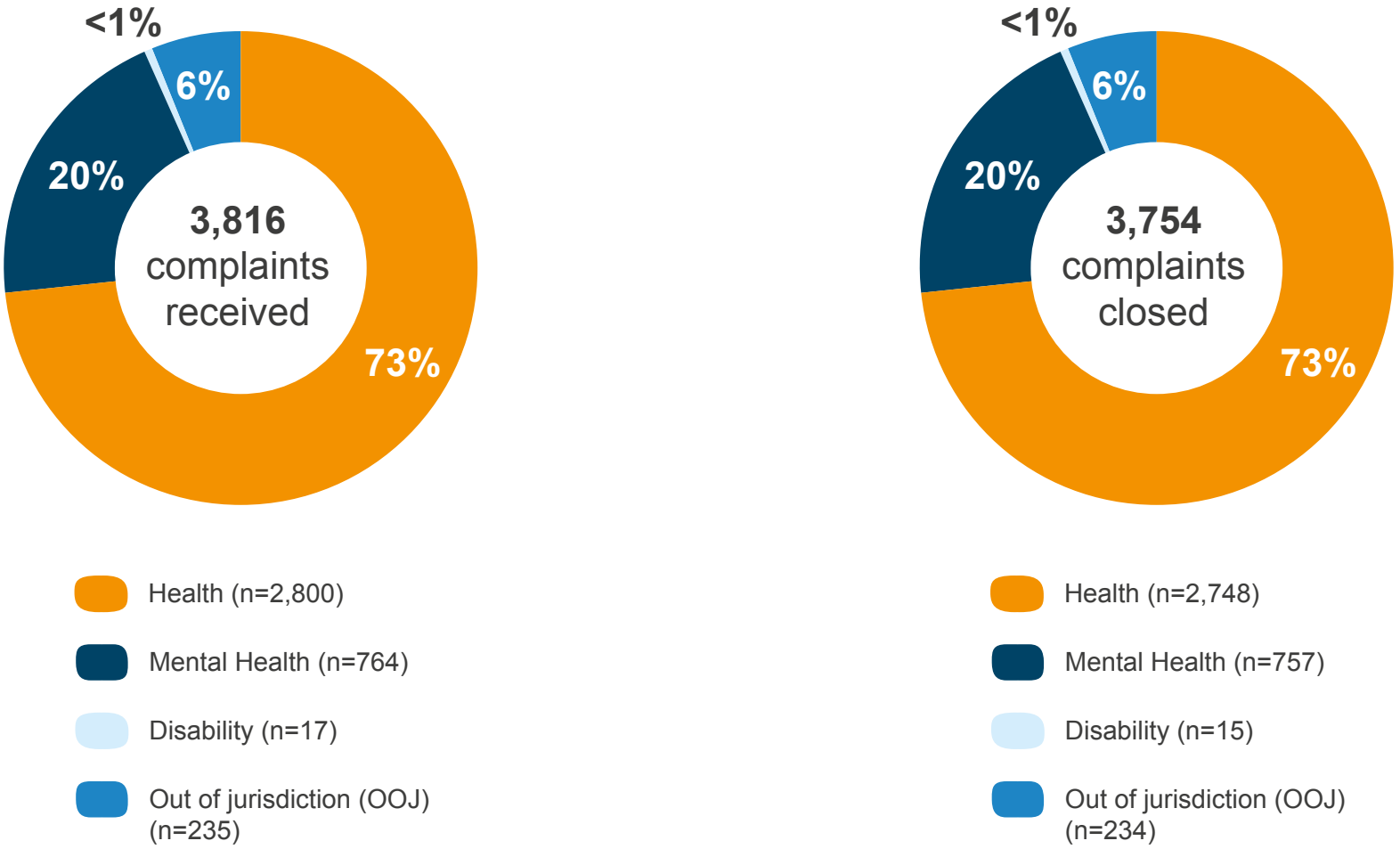
We aim to achieve redress outcomes for the person who made the complaint and can recommend service improvements to the provider.

We may issue a prohibition order to prevent an unregistered health care worker from practicing if they have been found to have breached the Code of conduct for certain health care workers and there is a serious risk to public health and safety.

# Overview of complaints

In this reporting year, we received 3,816 complaints and closed 3,754 complaints. See Figure 1.

**Figure 1: Complaints received and closed in 2025-26**



## Table 1: Complaints received and closed in 2025-26

| | Received Complaints | Proportion (%) | Closed Complaints | Proportion (%) |
|---|---|---|---|---|
| Health | 2,800 | 73% | 2,748 | 73% |
| Mental Health | 764 | 20% | 757 | 20% |
| Disability Services | 17 | <1% | 15 | <1% |
| OOJ | 235 | 6% | 234 | 6% |
| **Total** | **3,816** | **100%** | **3,754** | **100%** |

A small number of complaints we receive fall outside of our jurisdiction. We make efforts to refer these to a more appropriate agency or provide information about other services such as advocacy or legal assistance.

When we receive complaints about registered health practitioners we consult with the Australian Health Practitioner Regulation Agency (Ahpra) in accordance with the *Health Practitioner Regulation National Law (Western Australia)*. This consultation determines which agency should manage the complaint. In the 2025-26 reporting year we consulted with Ahpra in relation to 334 complaints.

*Members of HaDSCO complaints resolution team.*

# Case study

## Investigation into transitional care following an unexplained injury

### Background

HaDSCO received a complaint from a daughter regarding the care provided to her dad during a nine-day stay at a transitional care facility following surgery for a fractured right hip.

The dad was admitted for rehabilitation with the goal of returning home. During his admission, he experienced an unwitnessed fall and was transferred to hospital for assessment before returning to the facility. Several days later, he developed significant pain in his left hip and was transferred back to hospital, where he was diagnosed with a fractured left hip that required further surgery.

The daughter raised concerns about the care provided to her dad while he was at the facility. This included insufficient falls prevention measures, poor management of his time sensitive medications, inadequate assessment and treatment of pain and a lack of communication with his family members.

Given the seriousness of the issues raised, HaDSCO commenced a formal investigation.

### What did we do

A case officer requested extensive records from the provider including clinical notes, admission assessments, falls risk assessments, medication charts, pain management records, incident reports, policies and procedures, and staff responses. Information was also obtained from the hospital that assessed the patient following his first fall.

The investigation examined whether appropriate assessments and care planning for the patient had occurred upon admission to the transitional care facility, whether falls prevention strategies were implemented, how medication and pain management were undertaken, and whether the provider complied with its own incident reporting and governance processes.

The evidence which was provided showed that appropriate admission assessments and falls risk assessments had been completed and that falls prevention strategies were introduced and later revised following the patient's fall.

However, the investigation identified shortcomings in the provider's incident management processes. Incident documentation was not completed following the fall, no internal review was undertaken when a new hip fracture was later identified, and delays in the administration of time-sensitive medications were not reported in accordance with the provider's own reporting policy requirements.

The investigation also found that opportunities for earlier escalation of pain assessments were missed after concerns were raised about hip pain in the days before the patient's new fracture was diagnosed.

> **"However, the investigation identified shortcomings in the provider's incident management processes."**

## What was the outcome

We concluded that unreasonable conduct had occurred in relation to the incident documentation, reporting and review processes.

The provider undertook a comprehensive audit and implemented an action plan following the investigation. This resulted in a range of service improvements, including:

- Mandatory refresher education for staff on incident management and documentation requirements.
- Improved oversight and auditing of incident reporting processes.
- Enhanced monitoring of medication administration, particularly for time-sensitive medicines.
- Increased management review of high-risk patients.
- A requirement for the Deputy Director of Nursing to undertake a retrospective review of a patient's clinical notes following any incident with a serious outcome, such as requiring surgery.
- Strengthened processes to ensure follow-up with families after clinical events.

We acknowledged the significant steps taken by the provider to address the identified shortcomings. The investigation highlighted the importance of robust incident management systems, timely reporting, effective clinical governance, and organisational learning to support safer care for patients and their families.

# Complaint trends

This section contains information about complaint trends over the last five years.

## Complaints received by complaint type

### Figure 2: Complaints received

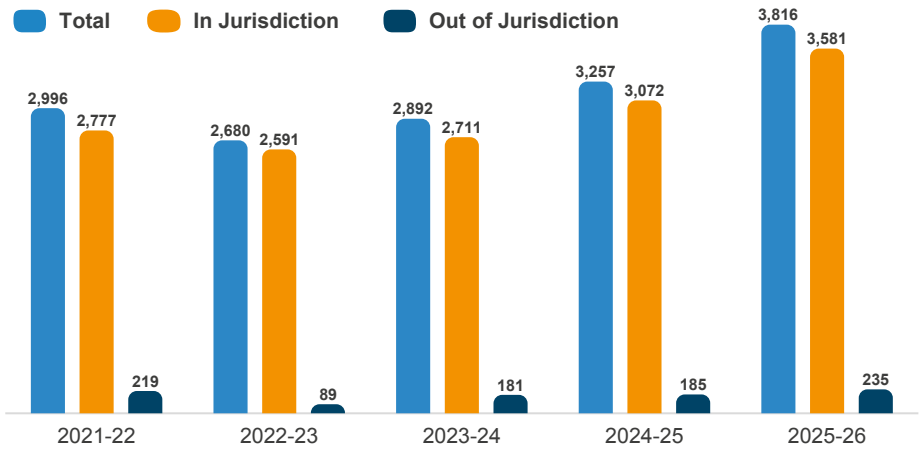



Figure 2 details the complaints received annually from 2021-22 to 2025-26. This reporting year shows a 17% increase in the number of complaints received compared to the previous reporting year.

### Figure 3: Complaints received by complaint type

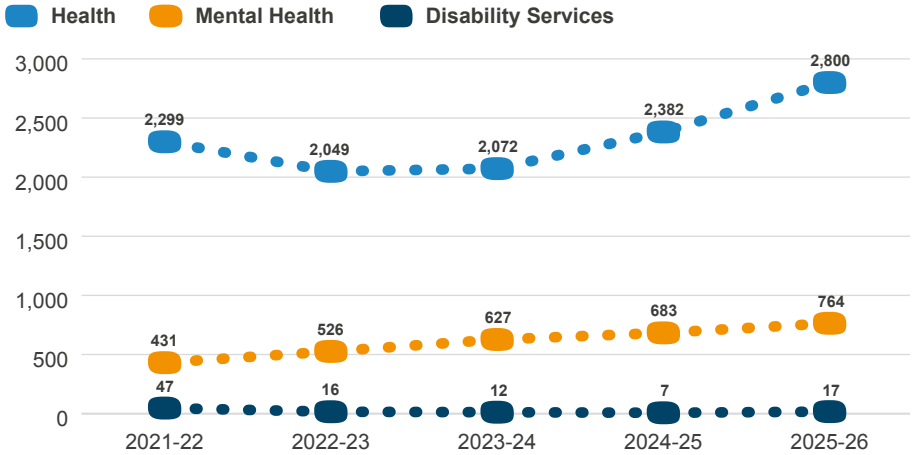


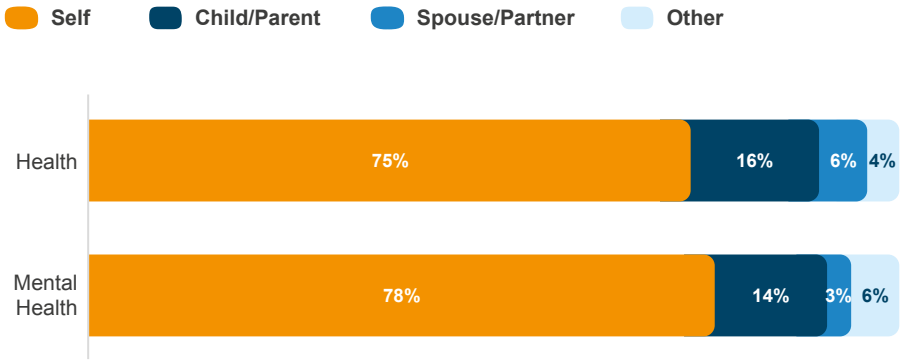

Figure 3 shows the complaints that relate to health, mental health and disability services for the reporting years 2021-22 to 2025-26. Complaints about health have increased by 18% compared to the previous year, while complaints about mental health have seen a 12% increase compared to the previous year. HaDSCO has a limited jurisdiction over disability complaints for services outside of the National Disability Insurance Scheme (NDIS) which explain why these numbers remain low.

# Consumer demographics

Due to the limited number of disability services complaints received in 2025-26, disability services complaints have been excluded from the consumer demographics analysis.

## Individual making the complaint

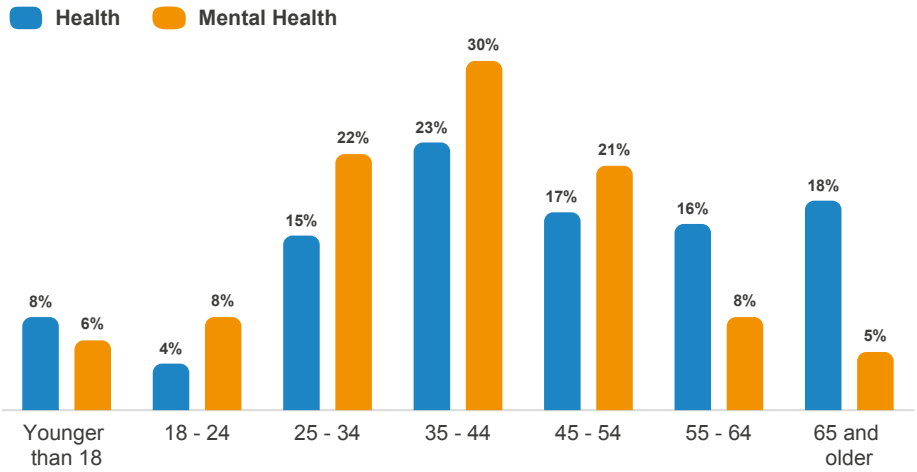
### Figure 4: Relationship to person making the complaint




Most complaints concerning a health and mental health service were reported by the individual who received the service, followed by a representative on their behalf. Of the complaints reported by a representative, the largest proportion were done so by a child or parent of the person who received the service, followed by a partner or spouse. Representatives categorised as 'other' can include extended family members, advocates or unpaid carers.

## Individual receiving a service

### Figure 5: Age of the individual receiving a service




Complaints concerning a health service were most likely to relate to a service provided to an individual in the 35 to 44 age cohort (23%). Complaints concerning mental health services were also greatest among those aged 35 to 44 (30%).

## Figure 6: Gender of the individual receiving a service

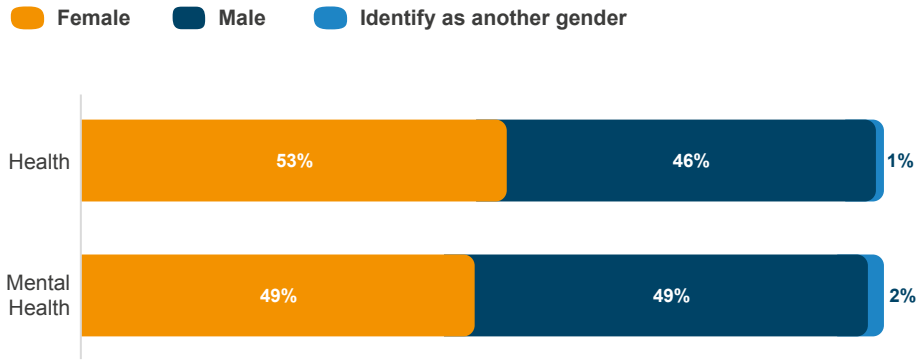



Figure 6 details the gender category for individuals lodging complaints across health and mental health. For the 2025-26 reporting year, there was a greater proportion of females who received a health service, while an equal proportion of males and females received a mental health service.


*Posters created for our Indian Ocean Territories visit in 2025.*

## Complaints lodged by Aboriginal and Torres Strait Islander

Of the 3,564 in-jurisdiction health and mental health complaints received, 135 were lodged by people who self-identified as Aboriginal and Torres Strait Islander. These complaints represent 4% of all in-jurisdiction health and mental health complaints received. It is important to note that self-identification is voluntary, which may impact the accuracy of this result.

## Complaints lodged from immigration detention centres

We respond to complaints from detainees concerning the provision of health services in immigration detention centres located in Western Australia and the Indian Ocean Territories. We manage these complaints through a letter of understanding with the Commonwealth Ombudsman. In the current reporting year, we received one complaint about health services provided at immigration detention centres.

## Complaints lodged from the Indian Ocean Territories

We provide services to the Indian Ocean Territories through a service delivery arrangement with the Australian Government. We received one complaint from the Indian Ocean Territories during this reporting year.


*Indian Ocean Territories outreach 2025.*

## Case study

# Care for children with complex needs

## Background

A mum initially contacted us regarding the treatment her daughter received from a provider during a planned appointment to receive vaccinations and undergo blood testing under sedation. Her daughter has Down syndrome and a history of medical trauma, requiring careful planning and support when undergoing medical procedures.

Initially, we facilitated a referral of the complaint to the provider to allow them to respond directly. However, the mum was dissatisfied with the response she received and requested an opportunity to meet with the provider to discuss her concerns face-to-face.

The mum raised several issues which she felt were not adequately addressed in the initial complaint response, including the hospital's clinical approach for the sedation of her daughter and how the procedure would be managed if sedation was unsuccessful. She also expressed concerns about the events that occurred during the appointment, including the decision to proceed with the procedure without her daughter being fully sedated, the decision to use physical restraint and the management of her daughter's care following the procedure. The mum felt that the experience was traumatic for her daughter and had a lasting impact on her willingness to engage with healthcare services.

## What did we do

Our case officer, who initially assisted with the referral of the complaint to the provider, worked with both parties to organise a conciliation meeting. In preparation, we worked closely with the mum to identify the key issues she wished to discuss, which included pre-procedure planning, communication, the administration of sedation, use of restraint, discharge processes and the management of children with complex care needs.

A conciliation meeting, facilitated by our case officer, was held between the parents and senior representatives from the provider. The meeting provided an opportunity for the parents to explain the impact the experience had on their daughter, while also allowing the service provider to discuss changes that had been introduced since the incident occurred. These included improvements to procedural sedation services, pre-procedure planning, informed consent processes and communication with families. The meeting also allowed both parties to explore ways the service could better support children with disabilities and prior medical trauma.

## What was the outcome

The conciliation meeting enabled a constructive discussion between both parties and resulted in several agreed recommendations aimed at improving services for future patients.

The provider agreed to explore options for incorporating important patient-specific information into hospital alert systems and developing an individualised care plan for the daughter that could be readily accessed by staff. Recommendations resulting from the conciliation process also included the development of resources to support children with complex needs, such as social stories, familiarisation visits and opportunities for exposure to the hospital environment.

Additionally, it was recommended that the provider explore ways to assist patients with special needs, such as providing the mouthpiece used for sedation prior to a hospital admission so a child is more familiar with the sedation process.

The mum was satisfied that the conciliation process provided an opportunity for her family's experiences to be heard and acknowledged. Importantly, the process identified a range of service improvement initiatives that have the potential to improve the experience of children with complex needs and their families when accessing healthcare services in the future.

# Outcomes achieved

When individuals contact us to make a complaint, they are asked to identify the outcomes they are hoping to achieve. These fall under two areas: redress outcomes or service improvements. Redress outcomes may include explanations, apologies, full or partial refunds, or access to treatment. Service improvements may include staff training, changes to policies and procedures, or improvements to the information provided to patients.

We delivered at least one redress outcome for 90% of complaints closed in our resolution process this reporting year. In total, there were 834 redress outcomes achieved for individuals. The total number of redress outcomes increased by 43% compared to 2024-25. Notably, the number of apologies increased by 59% and financial redress outcomes nearly doubled compared to the previous reporting year.

## Redress outcomes for individuals

# Outcomes for improving services

**Service improvements contribute to meaningful changes in safety and quality and patient-centred health care. In this reporting year, there were 112 service improvements recommended.**


*At the close of the 2025-26 financial year, 84 recommended service improvements were accepted by providers (75%). There are 20 service improvement recommendations pending comment from the provider.

# Case study

## Coordination between service providers

### Background

Following the death of her husband, who sustained a serious spinal injury in a cycling accident in regional Western Australia, the wife contacted HaDSCO to discuss her concerns about the care he received immediately after the accident. After receiving emergency treatment at a local hospital, the patient was referred for transfer to a metropolitan hospital. The wife understood that her husband's condition required urgent transfer and travelled to Perth expecting he would arrive within a matter of hours. However, despite an anticipated transfer timeframe of between two and eight hours, her husband was not transferred for approximately 36 hours, with his condition deteriorating during this period.

The wife was seeking a response from several providers regarding why her husband's transfer encountered such a prolonged delay. She also wanted clarification on how patient priority classifications were assessed and reviewed, whether the providers had escalation processes for situations such as her husband's and why she had had trouble obtaining records relating to her husband's care. She also hoped that a review of the circumstances surrounding her husband's transfer could be used to improve services for future patients.

## What did we do

We assessed the complaint as suitable for the negotiated settlement process and assigned a case officer to work with the wife and the providers involved in her husband's care. Questions were asked regarding the transfer delay, escalation processes and access to records. Responses were obtained from several providers involved in her husband's care.

The case officer reviewed the responses and maintained regular communication with the wife, including discussions after she had reviewed the information from the providers. At her request, HaDSCO also contacted senior clinicians to discuss her concerns in greater detail and to explore whether any service improvements had been implemented following her complaint.

Throughout the process, the providers acknowledged the significant distress experienced by the family. The providers explained the factors involved in determining transfer priorities, including clinical condition, risk of deterioration, resource availability and operational constraints. The service also provided clarification about escalation pathways and facilitated access to the records requested by the wife.

## What was the outcome

The negotiated settlement process provided the wife with detailed responses addressing her concerns and a clearer understanding of the factors that contributed to the delay in her husband's transfer. Importantly, the complaint prompted further reflection by the providers regarding patient retrieval capacity and interagency coordination.

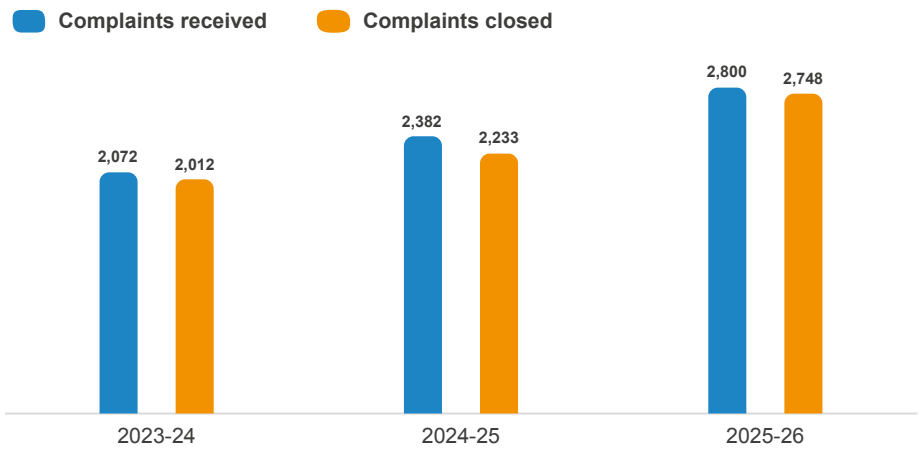
The providers advised that several improvements had been introduced following a review of the issues raised by the complaint. These included the placement of additional staff resources to strengthen communication and decision-making, greater use of the Emergency Rescue Helicopter Service for aeromedical retrievals, and recruitment of new clinical staff to support retrieval operations. The service also implemented staff education initiatives and committed to using the complaint as a learning opportunity during clinical review activities.

The wife advised that she appreciated the willingness of the providers to listen to her concerns and acknowledge her feedback. She was reassured that meaningful service improvements had been implemented and that her advocacy had contributed to enhancing the safety and quality of retrieval services for future patients across Western Australia.

# Complaints about health services

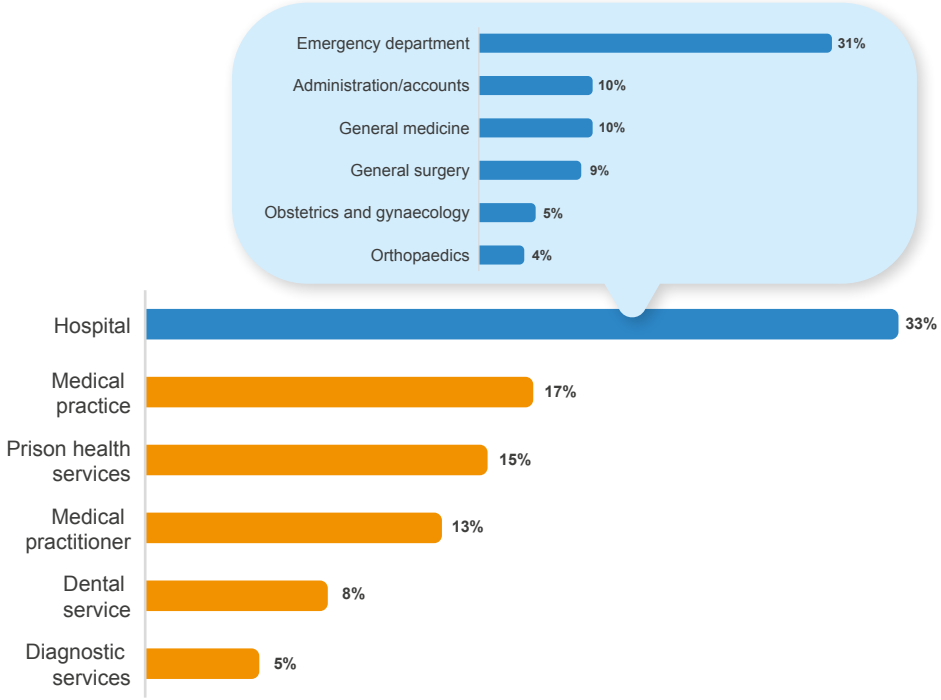

*HaDSCO and Health Consumers Council at Smart2Ask community information event.*

**Figure 7: Complaints about health services**




In the 2025-26 reporting year, we received 2,800 complaints and closed 2,748 complaints about health services, representing an 18% increase in complaints received on the previous year. See Figure 7.

## Figure 8: Common health provider types




*Percentages will not sum to 100% as only health service provider types that account for 4% or more of complaints are shown.*

For health complaints closed in the 2025-26 reporting year, 33% concerned hospitals, 17% concerned medical practices and 15% concerned prison health services (Figure 8).

As shown in Figure 8, for complaints about services received in hospitals in the 2025-26 reporting year, the largest proportion related to emergency departments.

## Figure 9: Health complaint issues

*2025-26 (n=2,343)*

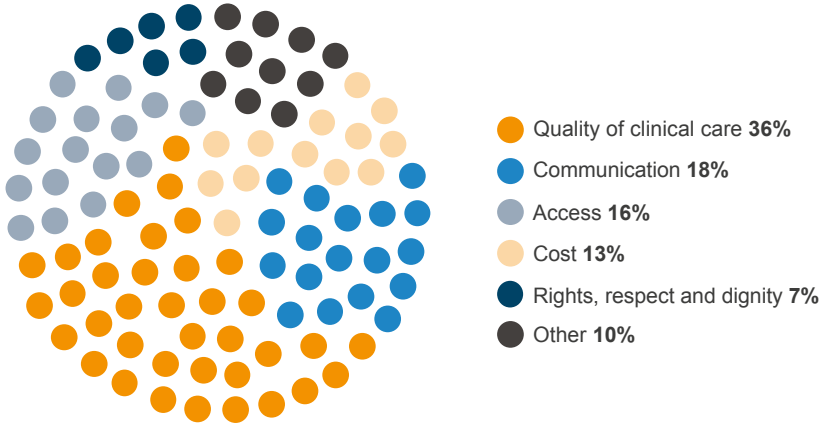


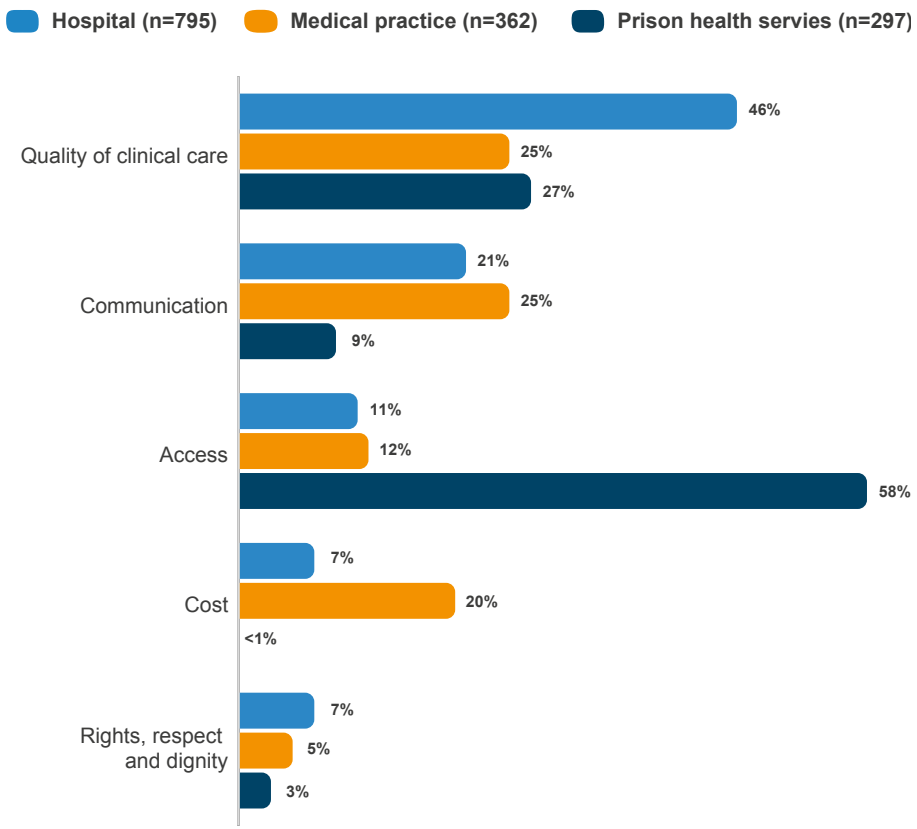

Figure 9 shows the most common issue categories for health complaints that were closed in 2025-26. Within each complaint issue category, a variety of specific issues may be identified by the individual making the complaint.

In the 2025-26 reporting year, most complaints concerned quality of clinical care, communication, and access.

Specific trends observed include:

- Quality of clinical care continues to be the most frequently raised concern, cited in 36% of closed complaints in this reporting year.
- Communication was the second most reported issue in 2025-26, cited in 18% of complaints.
- The third most reported issue was access, cited in 16% of complaints.

## Figure 10: Health complaint categories by provider type



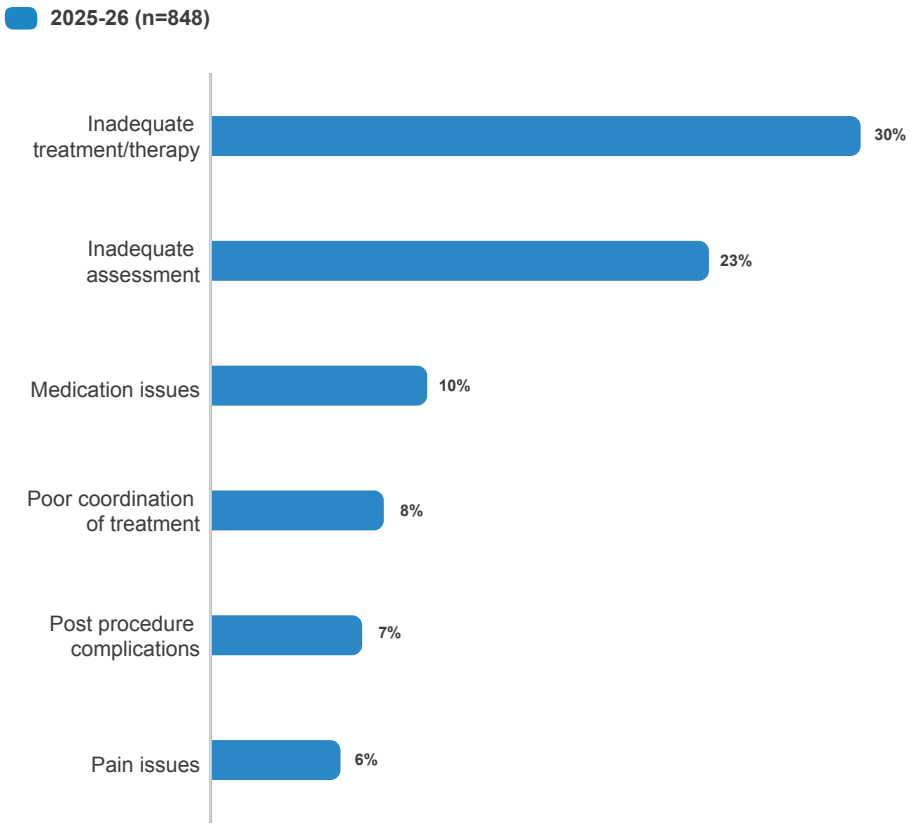

*Percentages will not sum to 100% as only the top five health complaint categories are included.*

The health complaint categories associated with the three most common service provider types (hospital, medical practice and prison health services) are shown in Figure 10.

Specific trends observed in the 2025-26 reporting year include:

- Complaints about quality of clinical care are more likely to be related to a hospital service (46%) than a medical practice (25%) or prison health service (27%).
- Complaints regarding communication are more likely to be related to a medical practice (25%) or hospital (21%) than a prison health service (9%).
- Complaints about access are more likely to be related to a prison service (58%) than a medical practice (12%) or hospital (11%).
- Complaints regarding cost are more likely to concern a medical practice (20%) than a hospital (7%) or prison service (<1%).

## Figure 11: Common quality of clinical care sub-issues in health complaints




*Percentages will not sum to 100% as only sub-issues that account for at least 6% of the quality of clinical care total are included.*

As detailed in Figure 9, quality of clinical care is the most common complaint issue category. Figure 11 details the most common sub-issues in the quality of clinical care category.

In the 2025-26 reporting year, inadequate treatment/therapy remained the most common sub issue (30%). This was followed by inadequate assessment (23%) and medication issues (10%).

## Case study

# Improving developmental assessment practices

### Background

A dad contacted HaDSCO regarding concerns about an 18-month developmental assessment completed for his son. The assessment was conducted during the child's usual nap time, and he believed this affected the child's ability to participate fully in the screening process. The dad was concerned that the assessment did not accurately reflect his child's communication abilities and that opportunities for early intervention may have been delayed as a result.

The dad also felt that the assessment process did not adequately capture the concerns he had raised regarding his child's speech and communication development. Following a later assessment conducted by a different nurse, the family received more detailed information, resources and support regarding developmental concerns. This highlighted differences in the information and guidance provided during the two assessments.

### What did we do

We received the complaint through our online complaint form and assigned a case officer to review the issues raised. The case officer initially contacted the dad by phone to discuss the complaint issues and his desired outcomes. He advised that he was seeking to ensure that the service provider could learn from the family's experience and consider improvements to future practice. Following these discussions, the complaint was accepted into a negotiated settlement process.

The case officer contacted the provider and sought a detailed response regarding how developmental assessments were scheduled, how parental concerns were documented, and what information was routinely provided to families when developmental issues were identified.

During its review, the provider examined clinical records and acknowledged that although the child's speech, hearing and sleep concerns had been documented, the parents may not have felt their concerns were fully heard or addressed during the assessment. The provider also reflected on the circumstances surrounding the appointment and recognised that conducting the assessment during the child's usual nap time may not have been optimal.

## What was the outcome

Through HaDSCO's negotiated settlement process, the provider completed a comprehensive review and responded constructively to the concerns raised by the family. The provider acknowledged the distress and confusion experienced by the parents and apologised for their experience. The service also recognised the importance of delivering proactive, culturally safe and family-centred care for families accessing its services.

The complaint resulted in several significant service improvements. The provider committed to only conducting developmental assessments through scheduled appointments rather than opportunistically during other clinic visits. Families will now be consulted about appointment times to ensure assessments better align with a child's routine and individual needs. Appointment times will also be extended to allow for more detailed discussions with parents and to capture additional contextual information relevant to a child's development.

The service also committed to strengthening the way developmental information, referrals and support options are discussed with families. Additional information and resources will be routinely offered to parents when developmental concerns are identified, and staff will ensure that follow-up discussions occur if a child becomes distressed during an assessment.

The dad was satisfied with the provider's response and the improvements that were implemented.

# Complaints about mental health services

In the 2025-26 financial year, we received 764 complaints about mental health services and closed 757 complaints. There was a 12% increase in the volume of complaints received about mental health services compared to 2024-25.

### Figure 12: Complaints about mental health services

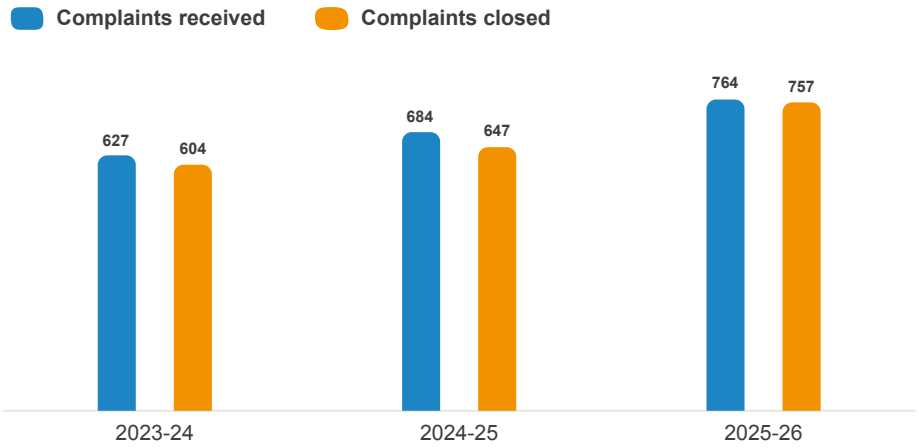
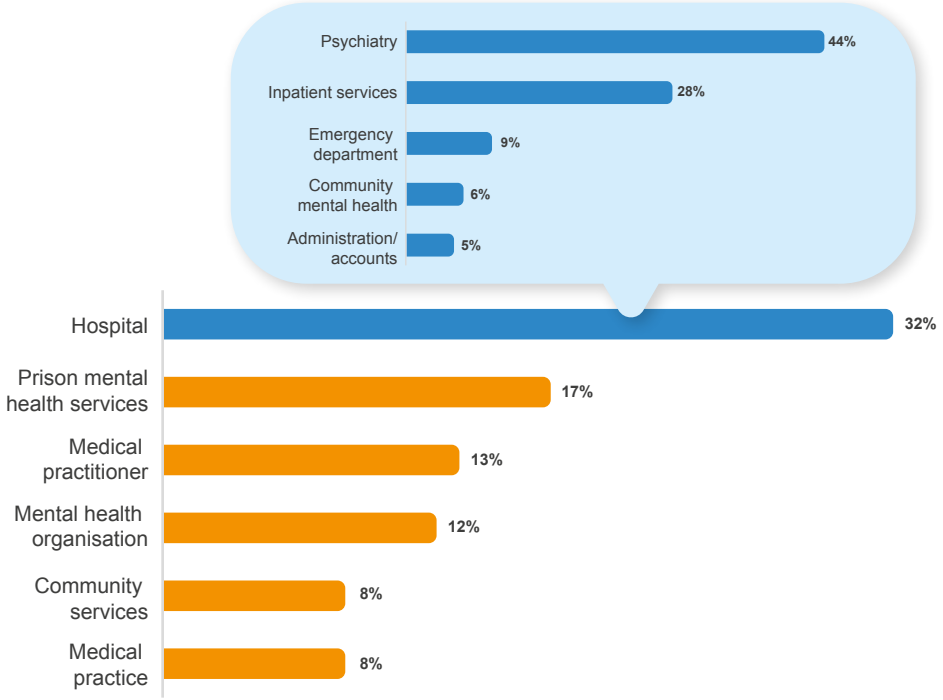



Figure 12 details the number of complaints about mental health services received and closed in the past three reporting years.

### Figure 13: Common mental health provider types



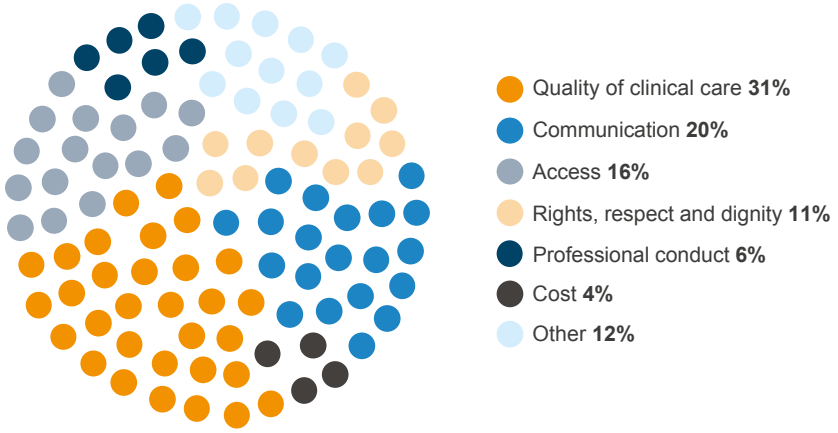

*Percentages will not sum to 100% as only mental health service provider types that account for at least 5% of the total are included.*

The complaints relating to mental health that we closed this reporting year were often regarding services provided in hospitals (32%), followed by prison mental health services (17%) and individual medical practitioners (13%). The common mental health service provider types are shown in Figure 13.

As shown in Figure 13, for complaints about mental health services received in a hospital in the 2025-26 reporting year, the largest proportion concerned psychiatry services.

## Figure 14: Mental health complaint issues

*2025-26 (n=594)*




The complaint issue categories identified in 2025-26 are shown in Figure 14. Within each complaint issue category, a variety of specific issues may be cited by the individual making the complaint. In the 2025-26 reporting year, most mental health issues were regarding quality of clinical care (31%), followed by communication (20%) and access (16%).

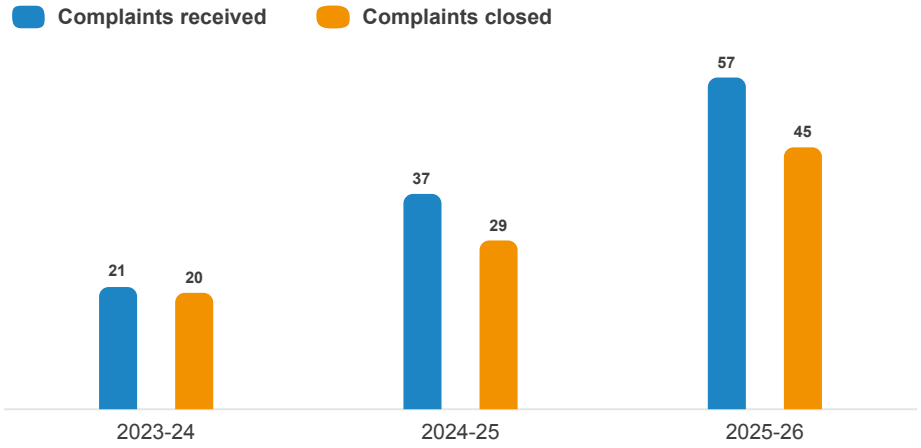

*HaDSCO and Ombudsman WA at Armadale Lets Connect Expo.*

# Complaints under the Code of conduct for certain health care workers (Code of Conduct)

This financial year marks the third reporting period for the Code of Conduct jurisdiction.

We received 57 complaints relating to the Code of Conduct in 2025-26. The complaints covered a range of service types such as massage therapy, counselling and naturopathy. Figure 15 shows the breakdown of Code of Conduct complaints.

### Figure 15: Code of Conduct complaint volume




Complaints received under the Code of Conduct jurisdiction fall into two categories, health and mental health. The figures presented in this section are also contained in the data presented in the health and mental health sections of this Annual Report. Table 2 outlines the volume of Code of Conduct complaints received from 2023-24 to 2025-26.

### Table 2: Code of conduct complaints received from 2023-24 to 2025-26

| | 2023-24 | 2024-25 | 2025-26 |
|---|---|---|---|
| Health | 19 | 28 | 33 |
| Mental Health | 2 | 9 | 24 |

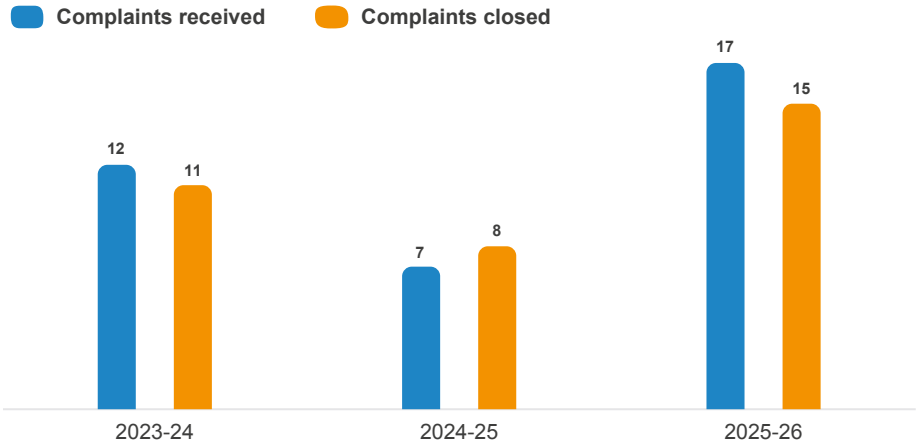
Complaints under the Code of Conduct can be made by any person, not just the patient or consumer of the service. Most complaints came from the person receiving the service (47). Complaints were also received from family members, other health care workers, and notifications from the Western Australia Police Force.

Following assessment, three high risk matters were investigated while the remaining low risk matters were progressed to an alternative dispute resolution process. As outcomes of the matters investigated, 11 Interim Prohibition Orders and two Prohibition Orders were issued. These orders prohibit the health care workers from being able to provide any health service in Western Australia or in other states with similar Codes of Conduct, protecting the health and safety of the public.

# Complaints about disability services

HaDSCO handles complaints that relate to Western Australian services not covered by the National Disability Insurance Scheme (NDIS).

### Figure 16: Complaints about disability services




This year, we received 17 complaints and closed 15 in relation to disability services. Figure 16 details the number of complaints received and closed over the past three years. Disability services complaints remain low because of the transfer of the NDIS complaints jurisdiction to the NDIS Quality and Safeguards Commission.


*HaDSCO at Aboriginal Health Council of WA 2025 State Sector Conference.*

# Case study - Permanent prohibition order following serious misconduct by phlebotomist

## Background

In August 2024, HaDSCO received information from the Western Australia Police Force (WAPOL) regarding criminal charges against an unregistered health care worker who was working as a phlebotomist. The charges for sexual offences resulted from conduct that allegedly occurred during the provision of pathology services at a private collection centre in August 2023. The information indicated that the health care worker had been charged following an appointment for routine blood testing. During the appointment the phlebotomist took genital swabs, which were not included on the request form of the patient.

Although no complaint had been made directly to HaDSCO, pursuant to Section 44A of the *Health and Disability Services (Complaints) Act 1995*, HaDSCO's Director commenced a Director-initiated investigation. This investigation sought to determine whether the health care worker had breached the Code of conduct for certain health care workers (Code of Conduct) and whether regulatory action was required to protect the public.

## What did we do

A case officer commenced the formal investigation and issued a notice to the health care worker requiring the provision of relevant records. The Director also issued an interim prohibition order to immediately prevent the health care worker from providing any health services while the investigation was ongoing.

HaDSCO's investigation involved reviewing information provided by WAPOL, seeking information from the practitioner's employer, and obtaining evidence regarding standards of practice for phlebotomists and consent requirements. The employer confirmed that phlebotomists were not authorised or trained to perform intimate procedures and advised that genital swabs should be self-collected by patients or obtained by an authorised practitioner. Evidence similarly confirmed that informed consent is required for procedures, that patients may withdraw consent at any time, and that a phlebotomist should immediately cease a procedure if a patient expresses pain or distress.

HaDSCO's investigation remained ongoing while criminal proceedings progressed. Following a jury trial, the health care worker was convicted and sentenced to a term of imprisonment. It was found that the health care worker's misconduct occurred while he was performing his duties as a phlebotomist and represented a serious breach of the Code of Conduct.

> **"Following a jury trial, the health care worker was convicted and sentenced to a term of imprisonment."**

## What was the outcome

After considering the investigation findings, the criminal conviction and the sentencing remarks of the District Court, HaDSCO concluded that a permanent prohibition order was necessary to protect the community. It was determined that it was necessary to make a prohibition order to avoid a serious risk to the health, safety or welfare of the public.

In February 2026, HaDSCO issued a permanent prohibition order, prohibiting the health care worker from providing any health service. The order extends beyond phlebotomy and prevents the individual from working in any role that provides a health service. The order is also recognised in the majority of other states and territories, not just Western Australia. Details of the prohibition order are available on our website.

This case demonstrates the important role of HaDSCO's statutory Code of Conduct in regulating unregistered health care workers. HaDSCO was able to quickly respond and take effective action to protect the community.


# Service Two: Educate and Train

**Each year, HaDSCO undertakes a coordinated program of stakeholder engagement and outreach to raise awareness of our services, strengthen relationships, and support effective complaints management. This work is guided by our Stakeholder Engagement Strategy and informed by insights from complaints, ensuring outreach is targeted, relevant and aligned with our strategic priorities.**

In 2025–26, we undertook a broad range of outreach activities, across metropolitan, regional and remote communities. Through this work, we strengthened relationships with stakeholders and communities, improved access to clear and consistent information, and facilitated the sharing of learnings from complaints.

This work contributes to improved understanding of complaint resolution processes and supports ongoing service improvement.

*HaDSCO at community outreach.*

# Stakeholder engagement

We engage with peak bodies, advocacy groups, local governments and service providers to provide education and awareness about complaint resolution. Some examples of our collaborative work is featured here.

## Consumer and advocacy partnerships

We maintained strong partnerships with key consumer and advocacy organisations, including the Health Consumers' Council, Consumers of Mental Health WA and the Mental Health Advocacy Service. Throughout 2025-26, we collaborated through meetings, working groups, community initiatives, training and stakeholder forums. This included participation in community complaint clinics, mental health advocacy initiatives and targeted education activities. These partnerships strengthened coordination between complaint handling and advocacy services, supported culturally responsive outreach, and enhanced understanding of the issues affecting consumers.

## Carer engagement

We undertook targeted engagement with Carers WA through meetings, stakeholder discussions and participation in community events. These activities provided opportunities to better understand the experiences and needs of carers, including the issues they face when navigating services. Outreach efforts also recognised the important role carers play in supporting consumers.


*HaDSCO at Carers WA "Spilling the tea" event.*

## Aboriginal, CaLD and priority communities

An area of focus was engagement with Aboriginal communities and other priority populations, including culturally and linguistically diverse (CaLD) and LGBTQIA+ communities. We participated in NAIDOC events, multicultural networks and targeted community initiatives. These activities demonstrate our commitment to culturally responsive engagement and reducing barriers to raising complaints, and improving awareness of complaint pathways among diverse communities.

## Regional outreach

We maintained a strong commitment to regional outreach during 2025-26, delivering engagement activities in the Kimberley and south west regions. These activities included community events, outreach visits, interagency meetings, local forums and prison visits, providing opportunities to engage directly with community members, service providers and local stakeholders.

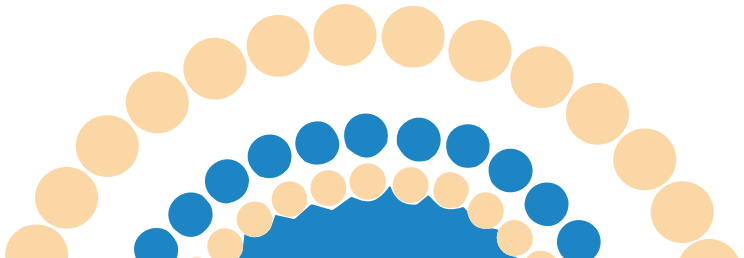
Through this work, we supported improved access to our services for people outside the metropolitan area.

## Metropolitan outreach

Metropolitan outreach included participation in community events, festivals and multicultural networks, as well as targeted information sessions and presentations. These activities supported inclusive and culturally responsive engagement, providing accessible opportunities for people to connect with our services. Informal, community based settings were particularly effective in reaching individuals who may be less likely to engage through formal channels.

Presentations to key stakeholders further strengthened outreach, including a public policy presentation that highlighted how consumer complaints can drive improvements across the health system.

A pilot of centrally located drop in complaint clinics was implemented to test an alternative access model. Despite strong digital promotion, this did not translate into sustained attendance. Evaluation findings indicated that the resources required were not proportionate to the outcomes, particularly given increasing demand through existing complaint channels. While the clinics have been discontinued, the learnings will inform future consideration of revised or alternative approaches to improving accessibility to our services.



## Indian Ocean Territories

We undertook targeted outreach across Christmas Island and the Cocos (Keeling) Islands, delivering a coordinated program of engagement with local communities, health services and government stakeholders. This included community meetings, roundtable discussions, and direct liaison with local governments, service providers and residents.

The interactions provided valuable opportunities to build relationships, better understand the unique challenges of service access in remote island settings and promote awareness of our services among the local community.

The outreach also supported engagement with culturally diverse communities and ensured information was shared in accessible and locally relevant settings. Feedback and insights gathered through the visit will inform future engagement approaches and ongoing service delivery to the Indian Ocean Territories.

## Health and mental health sector engagement

We continued to prioritise strategic engagement with the health and mental health sectors, with a strong emphasis on influencing the system at a senior level. This included meetings with Chief Executives, Board Chairs, executive leadership teams, and senior clinical quality, safety and governance leaders across public and private health service providers. HaDSCO also participated in key forums, including the WA Health Director General Leadership Forum. These engagements provided opportunities to share complaint trends, data and insights to support service reflection, quality improvement and system-wide learning. Engagement with Executive Directors, Safety and Quality teams, clinical governance leads and the Chief Psychiatrist further helped ensure complaint insights informed improvements in quality, safety and accountability across the health and mental health systems.

We played an active role in national reform discussions as part of the National Registration and Accreditation Scheme (NRAS) Complexity Review. Through collaboration with the Department of Health and participation in the interjurisdictional Health Workforce Taskforce Working Group, we contributed our experience in complaint resolution, oversight and regulatory processes. This involvement reflected our broader role in supporting regulatory frameworks that strengthen public safety, accountability and confidence in health services.

Overall, HaDSCO's approach to sector engagement strengthens awareness of its role while supporting longer-term system improvement through stronger relationships and recognition of complaints as an important source of information for quality and safety improvement across the health and mental health system.

## Workforce capability and future workforce development

We strengthened workforce capability across the health and community services sectors through targeted education and engagement initiatives. We delivered training to university students, mental health advocates and trainee psychiatrists, as well as to students across disability, aged care and individual support programs at TAFE. This training supported early awareness of complaint resolution processes, alternative dispute resolution and regulatory frameworks, helping to build the knowledge and skills of the future workforce.

We also engaged with non-clinical and complementary health care workers to provide an overview of our role and the regulatory framework for unregistered health practitioners.

Collectively, these activities demonstrate our role in building capability across both the future workforce and the broader health and community service sectors, supporting a more informed, responsive and consumer-centred system.

*Sarah Cowie, Director and Dr Shirley Bowen, Director General of WA Health at Director General's Leadership Forum.*

## Australian Health Practitioner Regulation Agency

We maintained strong and ongoing engagement with the Australian Health Practitioner Regulation Agency (Ahpra). This included strategic meetings with senior Ahpra representatives, participation in national scheme strategy discussions, and involvement in joint briefings and multi-agency forums.

Engagement covered regulatory priorities such as notifications, compliance and emerging risks, supporting greater alignment between complaint handling and practitioner regulation and contributing to a coordinated regulatory environment.

## Interagency and oversight collaboration

Collaboration with other oversight and integrity bodies remained a key feature of our outreach and engagement. This included partnering with organisations such as the Ombudsman Western Australia, Consumer Protection staff and the Australian Health Practitioner Regulation Agency (Ahpra) through joint forums, meetings and community events.

We participated in the Accountability Agencies Collaborative Forum, which brings together a range of oversight bodies across Western Australia to support information sharing and more coordinated approaches to regulation and oversight.

These partnerships strengthen referral pathways, promote consistent messaging and contribute to a more connected, effective oversight system.

*Members of the Australasian Council of Health Complaint Entities.*

## Australasian Council of Health Complaint Entities

We maintained active engagement with health complaint entities across Australia and New Zealand, participating in regular meetings and forums. These engagements support the sharing of insights and expertise and enable discussion of emerging reforms which impact on health complaint systems.

In November 2025, member organisations, including HaDSCO, agreed to formalise this collaboration through the establishment of the Australasian Council of Health Complaint Entities (ACHCE). This recognises the increasing importance of a coordinated, national approach to health complaints oversight. The formation of ACHCE provides a single point of coordination for member entities and external stakeholders, strengthening engagement with national governance processes and supporting a more cohesive approach to strategy and regulation across jurisdictions.


1 **Armadale**
- NAIDOC Festival

2 **Balcatta**
- Men's Shed

3 **Beechboro**
- East Metro Multicultural Network

4 **Belmont**
- Twilight Harmony Festival

5 **Burswood**
- Have a Go Day

6 **Casuarina Prison & Unit 18**
- Detainee engagement

7 **Mirrabooka**
- NAIDOC Festival

8 **Perth**
- Citiplace Community Clinics
- PrideFest Fairday

9 **Rockingham**
- Have a Go Day

10 **Augusta**
- Seniors Community Connect

11 **Bunbury**
- Smart2Ask
- Bunbury Regional Prison

12 **Eaton**
- Bring You Bills

13 **Kununurra**
- Yajang Yarrawoo Ngoondebtha Engagement
- Community BBQ
- Pride Meeting
- East Kimberley Chamber of Commerce

14 **Northam**
- Ballardong Aboriginal Corporation's Seniors and Elders Day

15 **Warmun**
- Community Engagement

16 **Wyndham**
- Wyndham Work Camp
- Ngnowar Aerwah Lunch and Learn

17 **West Island**
- Community and government engagement activitiesl

18 **Home Island**
- Community engagement activities

19 **Christmas Island**
- Community and government engagement activities

*HaDSCO and Health Consumers Council team members.*

# Case study

## Incorrect billing


### Background

A consumer attended a pathology collection centre for blood tests following a referral from her medical practitioner. Prior to having the tests collected, the consumer asked whether any costs would be associated with the testing, as she was concerned about her ability to pay a large bill. She was advised that some specialised tests would need to be deferred to another collection centre and that those specialised tests would incur a cost.

As the consumer could not afford the additional charges, she elected not to attend the second collection centre and did not proceed with the deferred tests. Several weeks later, she received an invoice for $95 relating to the deferred tests that had not been performed.

The consumer contacted the provider's accounts department and was advised to provide documentation showing that the tests had been deferred. Despite supplying the requested information, she continued to receive payment reminders. Over the following weeks she made further attempts to resolve the matter and obtained written confirmation from staff that the deferred tests had not been undertaken. Although the consumer was repeatedly advised that the issue would be addressed, she subsequently received correspondence from a debt collection agency seeking payment of the outstanding invoice.

## What did we do

Our case officer contacted the consumer to discuss her concerns and obtained supporting documentation, including correspondence with the provider, records confirming the tests had been deferred, and copies of payment reminders and debt collection notices.

Following assessment of the complaint, we accepted the matter into the negotiated settlement process. The provider was asked to explain why an invoice had been generated for tests that had not been performed, outline the steps taken to rectify the issue, and identify any process improvements that could be implemented to prevent similar complaints in the future.

During discussions with the provider, the case officer also raised broader concerns about several recent complaints regarding pathology billing practices and patient communication. The provider was encouraged to consider improvements to how billing disputes are managed and how patients are updated when issues have been escalated for investigation.

## What was the outcome

Through the negotiated settlement process, the provider confirmed that the consumer's invoice had been waived and that the debt collection agency had been instructed to cease all correspondence regarding the account. The provider also apologised for the delay in resolving the issue and acknowledged that communication with the consumer could have been handled more effectively.

Importantly, the complaint identified opportunities for broader service improvements. We recommended that the provider undertake an audit of its billing practices to identify the causes of invoices being issued incorrectly, including where services had not been provided or accounts had already been paid. We also recommended that the provider review its complaint handling processes to ensure patients do not continue to receive payment reminders while billing disputes are under investigation.

The provider accepted the recommendations and advised that it was strengthening internal controls and improving oversight of billing investigations. The consumer was satisfied with the outcome and appreciated that the complaint had prompted service improvements that may help prevent similar experiences for other patients in the future.

# Publications

We continued to support service improvement, stakeholder engagement and community awareness through the development and distribution of a range of publications and information resources during 2025-26. These publications enhanced community understanding of complaint processes, informed stakeholders of emerging issues and trends, and promoted access to our services.

## New community resources

During the reporting period, we developed and distributed a suite of three targeted postcards to raise awareness of our services among communities that may face barriers to making complaints. The new resources included:

- An Aboriginal and Torres Strait Islander postcard featuring the tagline "*No shame to complain*", encouraging people to raise concerns about health services without fear or stigma. The resource was also adapted into a 15-second digital advertisement displayed in regional medical centres.


- A culturally and linguistically diverse (CaLD) postcard, designed using simple and direct language to ensure the information is easy to understand and accessible to a broad range of audiences.

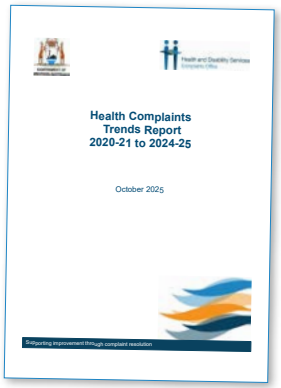

- A youth-focused postcard, launched during Youth Week WA 2026, which informs young people that "*Youth have the right too*" and encourages them to contact HaDSCO if they have concerns about health services they have received.

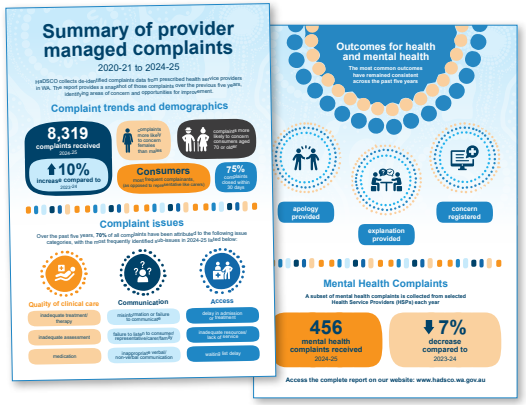
## Complaints data reports

HaDSCO's complaint reporting program continued to provide valuable insights to support improvements in the delivery of safe, high quality and person-centred health services across Western Australia.

During the reporting period, individual Complaint Summary Reports were prepared for the five Health Service Providers, two private hospital groups and the Department of Justice (Corrective Services), together with a system-wide report for the Department of Health and a dedicated mental health report. These reports provided organisations with insights into complaint trends, recurring themes and opportunities for service improvement. We also produced a Carers Complaints Report for Carers WA, highlighting issues raised by carers and supporting greater recognition of their role within the health system.

We produced the annual Health Services Complaints Trends Report, based on aggregate complaints data collected from prescribed service providers under section 75 of the *Health and Disability Services (Complaints) Act 1995*. The report was distributed to participating providers, the Minister for Health; Mental Health, and was published on HaDSCO's website.




## Information resources and stakeholder communications

To support community understanding of our complaint resolution services, we published a series of updated information sheets. These resources assist consumers and providers to understand available options for resolving concerns and complaints.

We maintained regular communication with stakeholders through the publication of HaDSCO Happenings. These newsletters provided updates on outreach activities, publications and issues relevant to our services. We also continued to inform stakeholders of key initiatives through LinkedIn, Facebook and our website.

Overall, the publications increased awareness of our services, strengthened stakeholder engagement and supported service improvement across Western Australia.

# Case study

## Conciliation following an inadequate provider response

### Background

A consumer attended an Emergency Department after being hit by a car as a pedestrian and was discharged without adequate diagnosis. She later attended a different Emergency Department when her symptoms worsened and was diagnosed with injuries to her spine, hip and right leg which caused bladder function issues and nerve damage.

The consumer raised a formal written complaint with the provider. The response from the provider addressed the issues she raised regarding the hospital's spinal injury precaution procedures, pain management protocols, follow-up procedure and policies around communication and respect. However, the provider's response also focused on the consumer's autism diagnosis and how she should approach any attendance at the Emergency Department in the future.

### What did we do

The consumer was extremely dissatisfied with the provider's response, as she felt it took no accountability for the inadequate treatment she was provided, contained factual errors and appeared to shift the blame onto her because she had been diagnosed with autism.

Given the outstanding issues the consumer raised, the case officer suggested that they arrange a conciliation meeting, which was held with the consumer and senior representatives from the provider.

## What was the outcome

The matter was successfully resolved through conciliation. The process provided the consumer with a detailed explanation of the care she received and allowed hospital representatives to acknowledge elements of her experience that had caused distress. Conciliation resulted in six recommendations aimed at improving future patient care.

The recommendations included using the complaint as a de-identified case study for staff education relating to trauma assessment, pain management and discharge planning; reminding clinicians to clearly explain discharge summary processes; and improving communication with patients about symptom monitoring, referrals and follow-up care. Additional recommendations focused on increasing awareness of neurodivergent patients' needs, reviewing triage processes to identify neurodivergence, and education on pain and communication differences in neurodivergent patients.

The complaint provided an important opportunity for reflection and learning within the Emergency Department. The recommendations arising from the conciliation process were designed to strengthen communication, support patient-centred care and improve the experience of neurodivergent patients presenting with trauma-related injuries.

# Feedback from our stakeholders

We proactively request feedback about our services from consumers and providers. Our priority is to meet community expectations through the services we provide, and feedback allows us to focus on the areas where we need to improve. Feedback is invited via a link in our closure letters, phone contact and our website. Anyone who uses our services or is affected by our operations has the right to lodge a complaint.

This financial year, we received 33 complaints about our services. We were able to resolve 28 of these quickly through early resolution, which involves speaking with the complainant to reach a mutually acceptable resolution. Five complaints progressed to an internal review process. An internal review examines in detail the management of a complaint by our Office to determine if it was in accordance with our procedures, legislative requirements and customer service standards.

The internal reviews led to targeted staff training and improvements to our communication with complainants.

We also received several compliments this year from individuals who made a complaint to our Office, as well as the organisations that we regularly work with. We sincerely appreciate it when people take the time to share their positive experiences.

*Combined HaDSCO and Health Consumers Council information sharing session.*

# Compliments about our service

"We are sincerely delighted with the outcome and the determination that our case officer displayed in helping us to resolve the complaint; her professionalism, calm manner and genuine care are so very much appreciated."
*Consumer*

"Thank you for your work on this for this matter and your diligent responses. I appreciate all you have done and your mediation between us and the provider."
*Consumer*

"The case officer worked with compassion and consideration whilst being attentive to my complaint. She clearly outlined that she cannot predict any outcomes but will follow through the correct channels and contact me with relevant feedback. Although my outcome was not favourable for me personally, I feel it was a good outcome in that the Doctor was made aware of the circumstances that caused me to raise this complaint."
*Consumer*

"I want to pass on my appreciation for all of the case officer's efforts in assisting me with my complaint. Your case officer was understanding, sympathetic and very helpful during a very traumatic time for me and I'm very grateful for the way he handled my complaint."
*Consumer*

> In February Carers WA was pleased to have HaDSCO present to Carers WA staff and WA carers. They outlined who the organisation was, how they can help with complaints and health service improvements, and what carers can expect when they lodge a complaint through HaDSCO. The right of carers to be able to make a complaint and have it be given due attention and consideration is a key component of the WA Carers Charter, and HaDSCO plays a role in being there to support carers in when this doesn't happen.
>
> Carers WA looks forward to continuing to work with HaDSCO to inform and work with carers on complaints processes; and work together to ensure strengthened complaints processes in WA.
>
> *Carers WA*

> Feeling heard through the complaints process is an important part of a fair health system. Health Consumers' Council WA works in partnership with HaDSCO to make sure that consumers and families feel supported as they navigate a health system that is complex and can be confusing. We welcomed the opportunity to be part of HaDSCO's program to raise awareness of the complaints process across the community.
>
> *Health Consumers' Council*

> Working alongside HaDSCO has created an important and meaningful partnership for us. This relationship has been beneficial to our organisation, members, and the people that use our advocacy services. We look forward to the continued sharing of information on service trends and emerging issues, as well as collaborating on consumer complaints to ensure that their voices are heard.
>
> *Consumers of Mental Health WA*

> "I am very satisfied with the result and appreciate the work that went into ensuring its accuracy. I would like to extend my sincere gratitude to you for the assistance you provided in securing these documents. Having spent a significant portion of my life being dismissed by various organisations, navigating complex institutional barriers can often be an overwhelming experience. To have someone help me move through these processes so effectively has been truly incredible, and your support has made a genuine difference."
>
> *Consumer*

> "Ahpra values its ongoing partnership with HaDSCO in Western Australia. Through our collaboration, we are working together to strengthen the safety and quality of health services and support positive outcomes for the WA community.
>
> This includes shared efforts to improve understanding of the regulatory system, ensure health services meet expected standards, and respond well to concerns raised by the community."
>
> *Australian Health Practitioner Regulation Agency*

> "The value of an independent complaints body is giving consumers somewhere to turn when providers haven't satisfactorily resolved their concerns. This year, Advocates have supported consumers to take complaints to HaDSCO, with conciliation and mediation often leading to positive outcomes and restoring confidence in the services involved. Access to HaDSCO is an important check and balance when people feel they have not been treated fairly."
>
> *Mental Health Advocacy Service*

## Case study

# Addressing historical concerns about family planning care

### Background

A consumer contacted HaDSCO regarding care she had previously received when, as a 13-year-old, she underwent a pregnancy termination. She described the experience as traumatic and raised concerns about how her care was managed, the involvement of her mother in decision making and the inadequate support provided prior to and during her discharge.

The consumer explained that her experience had remained with her for many years and that she felt the impact of the events had contributed to ongoing challenges in her life. After obtaining copies of her medical records through Freedom of Information, she raised further issues with HaDSCO about the care she received and sought answers about whether the treatment and decision-making from the provider was appropriate and consistent with their policies in place at the time.

### What did we do

We accepted the complaint into our negotiated settlement process despite the matter occurring outside the usual two-year timeframe with which HaDSCO can deal with complaints. We recognised that significant personal circumstances had affected the consumer's ability to pursue the matter sooner. A case officer worked closely with the consumer to understand her concerns and identify the outcomes she was seeking. Our management of the complaint was further complicated by the consumer's incarceration at the time she brought her complaint to us, and the need to ensure she was provided with adequate opportunity to discuss the impact of her past trauma in a safe and supported manner.

We sought detailed responses from the provider about a number of issues, including management of the termination procedure, discrepancies in pregnancy dating, reporting obligations relating to a young person presenting for a termination of pregnancy, family involvement in decision-making, discharge planning and patient-centred care.

As the complaint progressed, both the consumer and provider expressed a desire to discuss the issues in depth. The case officer facilitated an in-person conciliation meeting at the prison where the consumer was incarcerated, bringing together the consumer, her advocate, senior representatives from the provider and HaDSCO staff.

During the conciliation, the consumer was able to share the impact the experience had on her life and ask questions directly of the health service. Representatives from the provider reviewed the historical records, explained the clinical practices and legal requirements that existed at the time and reflected on how care has evolved over the intervening years.

## What was the outcome

The conciliation provided an opportunity for open and respectful discussion and allowed the provider to acknowledge the impact the experience had on the consumer. The provider recognised that her voice and wishes were not sufficiently reflected in the medical records and acknowledged that there were missed opportunities to better assess her safety, wellbeing and support needs during her admission.

A number of outcomes were agreed following the conciliation. The provider committed to supporting the consumer's access to counselling services and ongoing support. Arrangements were also made to maintain contact with the consumer following her release from custody to facilitate a future visit to the provider's site, which held personal significance for the consumer. In addition, the consumer received a formal written acknowledgement and apology recognising the impact of their experience.

The consumer reported that she felt heard through the process and appreciated the opportunity to share her experience directly with the health service. HaDSCO was able to address the consumer's long-standing concerns through acknowledgement, reflection and a commitment to ongoing improvement in the delivery of compassionate and trauma-informed healthcare.

# Issues and Trends

# Issues and trends

**Every year, we respond to emerging issues and trends that impact our service delivery. The following developments in our operating environment have had a significant impact on our services during the financial year.**

## The use of artificial intelligence (AI) tools

The increasing availability of AI tools is changing the way consumers engage with our Office. During 2025-26, we observed an increasing number of complaints that were prepared with the assistance of AI tools. This reflects broader community uptake of AI to assist with drafting written material and navigating administrative processes.

The use of AI has the potential to improve access to complaint processes by helping individuals prepare written submissions and communicate their concerns more confidently. However, it also introduces new operational challenges. AI-assisted complaints are often longer, use highly structured narratives and formal language. In some cases, the complaints contain information that may not be directly relevant to the issues requiring resolution. This can increase the time required to assess complaints and identify the key concerns raised by consumers. Additionally, the standardised phrasing used by AI tools means that many complaints have similar language and structure, which can make it challenging to understand the context of each complaint.

To address this trend, our case officers continue to engage directly with everyone who has submitted a complaint to discuss what has led to their concerns and to ensure that we have an accurate understanding of the issues raised and the outcomes they are hoping to achieve.

Given the nature of the complaints our Office receives, it is as vital as ever that the human characteristics of empathy, understanding and collaboration are at the centre of the resolution services we offer.

The increasing use of AI by individuals who access our services is expected to continue as these tools become more widely available. Changes in online behaviour also suggest that consumers are increasingly using AI-supported search tools to locate information about complaint pathways and health service regulation. As these technologies become more widely adopted, the Office will continue to monitor their impact on service delivery, consumer expectations and workforce capability.

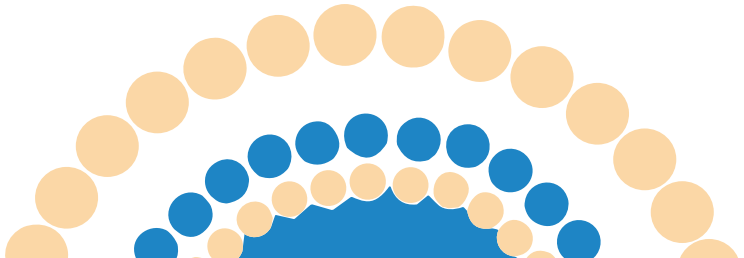
## Evolving consumer expectations

Demand for complaint resolution services continued to increase during 2025-26, building on the growth observed in previous years. The increase reflects greater community awareness of complaint pathways, increased use of digital service channels and consumer expectations regarding service quality and accountability.

As complaint volumes have increased, the Office has experienced significant pressure on the timeframes for complaint assessment and resolution. Providing timely complaint resolution services while ensuring high quality outcomes for consumers remains our key priority. The Office has continued to monitor complaint trends, review internal processes and invest in workforce capability to respond to the increasing demand for our services.

The growth in complaint volumes has also reinforced the importance of early intervention and resolution. During the year, we trialled new complaint triage procedures designed to ensure complaints are directed to the most appropriate resolution pathway as early as possible. Another key focus during 2025-26 was the development of an early resolution approach for suitable complaints. The intention of this work is to resolve straightforward, low risk concerns quickly, reduce administrative burden on consumers and providers, and allow resources to be directed to more complex matters.

In the coming financial year, the Office will continue to review and redesign our complaint management procedures to meet the increasing demand for our service, while continuing to prioritise the achievement of outcomes from our complaint resolution processes. The Office's continued focus on service delivery outcomes reflects the broader community expectations that complaint processes should not only resolve individual concerns but also contribute to improvements in the safety, quality and accessibility of health services.



## Maturing regulation of unregistered health care workers

The Code of conduct for certain health care workers (Code of Conduct) continued to mature as an important consumer protection mechanism during 2025-26. The number of matters alleging a breach of the Code of Conduct increased, reflecting growing awareness of the scheme among consumers, service providers and other agencies.

The Office continued to manage and investigate complaints concerning alleged breaches of the Code of Conduct and, where necessary, exercised its regulatory powers to protect public health and safety. The increasing number and complexity of Code of Conduct matters requires the Office to continue building the capability of our team to effectively assess and manage these matters. It also requires a continued focus on strengthened relationships with other regulatory and enforcement bodies.

Looking forward, the Office aims to see improvements in the awareness of the Code of Conduct, particularly among unregistered health professions. A key part of effective regulation is ensuring that unregistered health care workers throughout Western Australia are aware of their obligations under the Code of Conduct and the potential consequences of failing to meet these standards.


*HaDSCO staff at Perth Records and Information Management Practitioners Australasia Roadshow.*

## Case study

# Telehealth assessment delays and communication concerns

### Background

A consumer underwent a private telehealth ADHD assessment. At the completion of the assessment, she was prescribed medication and advised she would receive a formal diagnostic report within approximately two weeks. However, several months later she had still not received the report despite making repeated enquiries with the provider. She also sought information about arranging a follow-up appointment to review her response to the medication but reported that her emails were not being answered.

Concerned about the lack of communication and the ongoing delay, the consumer lodged a complaint with HaDSCO. She sought access to her diagnostic report, an explanation for the delay, improved communication from the provider and a refund of the fees she had paid for the service.

### What did we do

The case officer reviewed the complaint and identified that the issues were appropriate to be resolved using the early resolution process. This process expedites the usual complaint resolution process and allows a matter to be resolved sooner. The case officer contacted the provider directly to obtain an update regarding the outstanding report. The provider advised that he had recently been hospitalised, resulting in a significant backlog of reports, and confirmed that the consumer's report had now been completed and sent.

Although the consumer was pleased to finally receive the report, she remained concerned about the provider's lack of communication and responsiveness throughout the process. The case officer therefore continued discussions with the provider to address the broader service issues raised by the complaint. Through these discussions, the provider acknowledged the consumer's concerns and engaged constructively with HaDSCO to identify opportunities for improvement.

## What was the outcome

The early resolution process resulted in a positive outcome. The consumer received the report on her ADHD assessment and a refund of her fees. The provider also offered a written apology, acknowledging the distress and inconvenience caused by the delay.

Additionally, the provider committed to implementing a service standard requiring patient emails be responded to within 72 business hours, with escalation pathways for patients when a response is not received. The provider also advised that it would publish a complaints policy on its website and strengthen communication between clinicians and administrative staff.

The consumer advised the case officer that she was satisfied with the resolution of her complaint and pleased with the service improvements that were implemented.

# Disclosures and legal compliance



# Financial statements

## Independent auditor's report

OFFICIAL

Auditor General

**INDEPENDENT AUDITOR'S REPORT**

**2026**

**Health and Disability Services Complaints Office**

To the Parliament of Western Australia

### Report on the audit of the financial statements

#### Opinion

I have audited the financial statements of the Health and Disability Services Complaints Office (the Office) which comprise:

- the statement of financial position as at 30 June 2026, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Agency for the year ended 30 June 2026 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

#### Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

#### Responsibilities of the Director for the financial statements

The Director is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Page 1 of 5

7th Floor Albert Facey House 469 Wellington Street Perth MAIL TO: Perth BC PO Box 8489 Perth WA 6849 TEL: 08 6557 7500

In preparing the financial statements, the Director is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Office.

### Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

## Report on the audit of controls

### Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Office. The controls exercised by the Office are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, the controls exercised by the Office are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2026, and the controls were implemented as designed as at 30 June 2026.

### The Director's responsibilities

The Director is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.





### Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3150 Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

## Report on the audit of the key performance indicators

### Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Office for the year ended 30 June 2026 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Office for the year ended 30 June 2026 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Agency's performance and fairly represent indicated performance for the year ended 30 June 2026.

### The Director's responsibilities for the key performance indicators

The Director is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal controls as the Director determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Director is responsible for identifying key performance indicators that are relevant and appropriate, having regard to their purpose in accordance with Treasurer's Instruction 3 Financial Sustainability – Requirement 5 Key Performance Indicators.

### Auditor General's responsibilities

As required by the *Auditor General Act 2006,* my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the Office's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements *ASAE 3000 Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 3 - Requirement 5 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements,* the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Other information

The Director is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2026, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.





If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

### Matters relating to the electronic publication of the audited financial statements and key performance indicators

This auditor's report relates to the financial statements and key performance indicators of the Office for the year ended 30 June 2026 included in the annual report on the Office's website. The Office's management is responsible for the integrity of the Office's website. This audit does not provide assurance on the integrity of the Office's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the Office to confirm the information contained in the website version.

Kellie Tonich
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
28 August 2026

# Certification of financial statements

GOVERNMENT OF WESTERN AUSTRALIA

Health and Disability Services
Complaints Office

## Health and Disability Services Complaints Office

### Certification of financial statements
For the financial year ended 30 June 2026

The accompanying financial statements of the Health and Disability Services Complaints Office have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2026 and the financial position as at 30 June 2026.

At the date of signing we are not aware of any circumstances which would render the particulars included within the financial statements misleading or inaccurate.

Rebecca Grimley
**A/Chief Finance Officer**

27 August 2026

Sarah Cowie
**Director**
**Accountable Authority**

27 August 2026

# Statement of comprehensive income For the year ended on 30 June 2026

| | Notes | 2026 | 2025 |
|---|---|---|---|
| **Cost of services** | | | |
| **Expenses** | | | |
| Employee benefits expenses | 2.1(a) | 3,251,081 | 2,919,946 |
| Supplies and services | 2.2 | 505,603 | 484,655 |
| Depreciation and amortisation expenses | 4.1, 4.2, & 4.3 | 58,485 | 57,431 |
| Finance costs | 6.2 | 843 | 986 |
| Accommodation expenses | 2.2 | 296,312 | 280,041 |
| Other expenses | 2.2 | 174,142 | 184,879 |
| **Total cost of services** | | **4,286,466** | **3,927,938** |
| | | | |
| **Income** | | | |
| Commonwealth grants | 3.2 | 7,491 | 20,963 |
| Other income | | 2,460 | 728 |
| **Total income** | | **9,951** | **21,691** |
| | | | |
| **Net cost of services** | | **4,276,515** | **3,906,247** |
| | | | |
| **Income from State Government** | | | |
| Service appropriation | 3.1 | 4,250,000 | 3,043,000 |
| Resources received | 3.1 | 147,979 | 139,299 |
| **Total income from State Government** | | **4,397,979** | **3,182,299** |
| | | | |
| **Surplus for the period** | | **121,464** | **(723,948)** |
| | | | |
| **Other comprehensive income** | | | |
| **Total other comprehensive income** | | **-** | **-** |
| | | | |
| **Total comprehensive income for the period** | | **121,464** | **(723,948)** |

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

# Statement of financial position As at 30 June 2026

| | Notes | 2026 | 2025 |
|---|---|---|---|
| **Assets** | | | |
| **Current assets** | | | |
| Cash and cash equivalents | 6.3 | 1,262,421 | 1,211,794 |
| Restricted cash and cash equivalents | 6.3 | 26,414 | 38,564 |
| Receivables | 5.1 | - | 12,014 |
| Other assets | 5.3 | 18,799 | 30,962 |
| **Total current assets** | | **1,307,634** | **1,293,334** |
| **Non-current assets** | | | |
| Receivables | 5.1 | 94,000 | 43,000 |
| Amounts receivable for services | 5.2 | 306,000 | 257,000 |
| Plant and equipment | 4.1 | - | - |
| Intangible assets | 4.2 | 199,986 | 247,983 |
| Right-of-use assets | 4.3 | - | 18,679 |
| **Total non-current assets** | | **599,986** | **566,662** |
| **Total assets** | | **1,907,620** | **1,859,996** |

| | Notes | 2026 | 2025 |
|---|---|---|---|
| **Liabilities** | | | |
| **Current liabilities** | | | |
| Payables | 5.4 | 195,987 | 186,324 |
| Lease liabilities | 6.1 | - | 11,719 |
| Employee related provisions | 2.1(b) | 450,988 | 482,123 |
| **Total current liabilities** | | **646,975** | **680,166** |
| **Non-current liabilities** | | | |
| Lease liabilities | 6.1 | - | 7,797 |
| Employee related provisions | 2.1(b) | 140,810 | 177,662 |
| **Total non-current liabilities** | | **140,810** | **185,459** |
| **Total liabilities** | | **787,785** | **865,625** |
| **Net assets** | | **1,119,835** | **994,371** |
| **Equity** | | | |
| Contributed equity | | 132,000 | 128,000 |
| Accumulated surplus | | 987,835 | 866,371 |
| **Total equity** | | **1,119,835** | **994,371** |

The Statement of Financial Position should be read in conjunction with the accompanying notes.

# Statement of changes in equity For the year ended on 30 June 2026

| | Contributed equity | Accumulated surplus | Total equity |
|---|---|---|---|
| **Balance At 1 July 2024** | **124,000** | **1,590,319** | **1,714,319** |
| Deficit | - | (723,948) | (723,948) |
| **Total comprehensive income for the period** | **-** | **(723,948)** | **(723,948)** |
| *Transactions with owners in their capacity as owners:* | | | |
| Capital appropriations | 4,000 | - | 4,000 |
| **Total** | **4,000** | **(723,948)** | **(719,948)** |
| **Balance at 30 June 2025** | **128,000** | **866,371** | **994,371** |
| **Balance At 1 July 2025** | 128,000 | 866,371 | 994,371 |
| Surplus | - | 121,464 | 121,464 |
| **Total comprehensive income for the period** | **-** | **121,464** | **121,464** |
| *Transactions with owners in their capacity as owners:* | | | |
| Capital appropriations | 4,000 | - | 4,000 |
| **Total** | **4,000** | **121,464** | **125,464** |
| **Balance at 30 June 2026** | **132,000** | **987,835** | **1,119,835** |

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

# Statement of cash flows For the year ended on 30 June 2026

| | Notes | 2026 | 2025 |
|---|---|---|---|
| **Cash flows from the State Government** | | | |
| Service appropriation | | 4,201,000 | 2,993,000 |
| Capital appropriation | | 4,000 | 4,000 |
| **Net cash provided by State Government** | | **4,205,000** | **2,997,000** |
| *Utilised as follows:* | | | |
| **Cash flows from operating activities** | | | |
| **Payments** | | | |
| Employee benefits | | (3,360,071) | (2,812,573) |
| Supplies and services | | (350,453) | (353,616) |
| Finance costs | | (727) | (870) |
| Accommodation | | (284,048) | (266,764) |
| Other payments | | (168,617) | (170,525) |
| **Receipts** | | | |
| Commonwealth grants and contributions | | 7,491 | 20,963 |
| Other receipts | | 2,460 | 727 |
| **Net cash used in operating activities** | | **(4,153,966)** | **(3,582,658)** |
| **Cash flows from investing activities** | | | |
| **Payments** | | | |
| Purchase of non-current assets | | - | - |
| **Net cash used in investing activities** | | **-** | **-** |
| **Cash flows from financing activities** | | | |
| **Payments** | | | |
| Principal element of lease Payments | | (12,558) | (8,372) |
| **Net cash used in financing activities** | | **(12,558)** | **(8,372)** |
| Net increase in cash and cash equivalents | | 38,477 | (594,030) |
| Cash and cash equivalents at the beginning of the period | | 1,250,358 | 1,844,388 |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | **6.3** | **1,288,835** | **1,250,358** |

The Statement of Cash Flows should be read in conjunction with the accompanying notes.

# Notes to the financial statements For the year ended on 30 June 2026

## Note 1. Basis of preparation

The Office is a WA Government not-for-profit entity controlled by the State of Western Australia, which is the ultimate parent.

A description of the nature of its operations and its principal activities have been included in the Overview which does not form part of these financial statements.

These annual financial statements were authorised for issue by the accountable authority of the Office on 27 August 2026.

### Statement of compliance

The financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards – Simplified Disclosures, the Conceptual Framework and other authoritative pronouncements issued by the Australian Accounting Standards Board (AASB) as modified by Treasurer's instructions. Some of these pronouncements are modified to vary their application and disclosure.

The *Financial Management Act 2006* and Treasurer's instructions, which are legislative provisions governing the preparation of financial statements for agencies, take precedence over AASB pronouncements. Where an AASB pronouncement is modified and has had a significant financial effect on the reported results, details of the modification and the resulting financial effect are disclosed in the notes to the financial statements.

### Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note.

### Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

(a) amount of GST incurred by the Agency as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and

(b) receivables and payables are stated with the amount of GST included.

Cashflows are included in the Statement of cash flows on a gross basis. However, the GST components of cashflows arising from investing and financing activities which are recoverable from, or payable to, the ATO are classified as operating cashflows.

### Contributed equity

Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions, other than as a result of a restructure of administrative arrangements, as designated as contributions by owners (at the time of, or prior to, transfer) be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 8 – Requirement 8.1(i) and have been credited directly to Contributed Equity.

### Comparative information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right of Use Asset reconciliations.

### Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

## Note 2. Use of our funding

### Expenses incurred in the delivery of services

This section provides additional information about how the Office's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Office in achieving its objectives and the relevant notes are:

| | Notes |
|---|---|
| Employee benefits expenses | 2.1(a) |
| Employee related provisions | 2.1(b) |
| Other Expenditure | 2.2 |

## 2.1(a) Employee benefits expenses

| | 2026 | 2025 |
|---|---|---|
| Employee benefits | 2,900,671 | 2,625,868 |
| Termination benefits | - | - |
| Superannuation - defined contribution plans | 350,410 | 294,078 |
| **Employee benefits expenses** | **3,251,081** | **2,919,946** |
| Add: AASB 16 Non-monetary benefits | 11,331 | 9,386 |
| Less: Employee contributions | (2,400) | (727) |
| **Total employee benefits expenses** | **3,260,012** | **2,928,605** |

**Employee benefits** include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave, and non-monetary benefits recognised under accounting standards other than AASB 16 (such as medical care, housing, cars and free or subsidised goods or services) for employees.

**Termination benefits** are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Office is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

**Superannuation** is the amount recognised in profit or loss of the Statement of comprehensive income comprises employer contributions paid to the Gold State Super (concurrent contributions), the West State Super, GESB Super or other superannuation funds.

**AASB 16 non-monetary benefits** are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expenses.

**Employee contributions** are contributions made to the Office by employees towards employee benefits that have been provided by the Office. This includes both AASB 16 and non-AASB 16 employee contributions.

## 2.1(b) Employee related provisions

| | 2026 | 2025 |
|---|---|---|
| **Current** | | |
| **Employee benefits provisions** | | |
| Annual leave | 272,127 | 321,610 |
| Long service leave | 178,861 | 160,513 |
| **Total current employee related provisions** | **450,988** | **482,123** |
| **Non-current** | | |
| **Employee benefits provisions** | | |
| Long service leave | 140,810 | 177,662 |
| **Total non-current employee related provisions** | **140,810** | **177,662** |
| **Total employee related provisions** | **591,798** | **659,785** |

Provision is made for benefits accruing to employees in respect of annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

**Annual leave liabilities** are classified as current as there is no right at the end of the reporting period to defer settlement for at least 12 months after the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

**Long service leave liabilities** are unconditional long service leave provisions and are classified as current liabilities as the Office does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the reporting period.

Pre-conditional and conditional long service leave provisions are classified as non-current liabilities because the Office has the right to defer the settlement of the liability until the employee has completed the requisite years of service.

The provision for long service leave is calculated at present value as the Office does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement, and discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

**Key sources of estimation uncertainty – long service leave**

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

Several estimates and assumptions are used in calculating the Office's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates; and
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as Employee benefits expenses.

## 2.2 Other Expenditure

| | 2026 | 2025 |
|---|---|---|
| **Supplies and services** | | |
| Communications | 21,268 | 22,954 |
| Consultants and contractors | 158,740 | 156,814 |
| Consumables | 71,223 | 81,909 |
| IT Software and licences | 81,986 | 80,153 |
| Resources received – ICT support | 96,933 | 78,206 |
| Resources received – Finance | 8,684 | 4,261 |
| Resources received – HR support | 20,090 | 20,316 |
| Resources received – Supply chain | 3,091 | 741 |
| Resources received – Legal | 5,397 | 22,461 |
| Travel | 38,191 | 16,840 |
| **Total supplies and services expenses** | **505,603** | **484,655** |
| **Accommodation expenses** | | |
| Office rental | 277,788 | 260,632 |
| Resources received - office fit-out and leasing | 13,784 | 13,314 |
| Electricity | 4,740 | 6,095 |
| **Total accommodation expenses** | **296,312** | **280,041** |
| **Other expenses** | | |
| Administration | 1,941 | 2,070 |
| Equipment repairs and maintenance | 423 | - |
| Buildings and infrastructure maintenance | 13,040 | 149 |
| Advertising and promotion expenses | 29,892 | 41,421 |
| Other staffing costs | 34,623 | 52,631 |
| Insurance | 32,974 | 30,281 |
| Motor vehicle expenses | 2,987 | 1,990 |
| Audit fees | 51,383 | 43,921 |
| Other | 6,879 | 12,416 |
| **Total other expenses** | **174,142** | **184,879** |
| **Total other expenditure** | **976,057** | **949,575** |

**Supplies and services expenses** are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

**Office rental** is expensed as incurred as Memorandum of Understanding Agreements between the Office and the Department of Housing and Works for the leasing of office accommodation contain significant substitution rights.

**Other operating expenses** generally represent the day-to-day running costs incurred in normal operations.

**Building and infrastructure maintenance and equipment repairs and maintenance costs** are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

**Other staffing costs** represent staff training, the employee assistance program and provision of staff amenities.

# Note 3. Our funding sources

## How we obtain our funding

This section provides additional information about how the Office obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Office and the relevant notes are:

| | Notes |
|---|---|
| Income from State Government | 3.1 |
| Commonwealth grants | 3.2 |

## 3.1 Income from State Government

| | 2026 | 2025 |
|---|---|---|
| Appropriation received during the period: | | |
| Service appropriation | 4,250,000 | 3,043,000 |
| **Total service appropriation** | **4,250,000** | **3,043,000** |
| Resources received from other public sector entities during the period: | | |
| Department of Housing and Works - office fit-out costs | 13,784 | 13,314 |
| State Solicitor's Office - legal service | 5,397 | 22,461 |
| Health Support Services - ICT, Finance and HR service | 128,798 | 103,524 |
| **Total resources received** | **147,979** | **139,299** |
| **Total income from State Government** | **4,397,979** | **3,182,299** |

**Service Appropriations** are recognised as income at the fair value of consideration received in the period in which the Office gains control of the appropriated funds. The Office gains control of the appropriated funds at the time those funds are deposited in the bank account or credited to the holding account held at the Department of Treasury and Finance.

**Resources received from other public sector entities** is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

## Summary of consolidated account appropriations
For the year ended 30 June 2026

| | 2026 Budget | 2026 Section 25 transfers | 2026 Additional funding* | 2026 Revised budget | 2026 Actual | 2026 Variance |
|---|---|---|---|---|---|---|
| **Delivery of Services** | | | | | | |
| Item 63 Net amount appropriated to deliver services | 3,877,000 | - | 4,000 | 3,881,000 | 3,877,000 | (4,000) |
| Amount authorised by Other Statutes: | | | | | | |
| *- Salaries and Allowances Act 1975* | 364,000 | - | 9,000 | 373,000 | 373,000 | - |
| **Total appropriations provided to deliver services** | **4,241,000** | **-** | **13,000** | **4,254,000** | **4,250,000** | **(4,000)** |
| **Capital** | | | | | | |
| Item 146 Capital Appropriation | 4,000 | - | - | 4,000 | 4,000 | - |
| **Total consolidated account appropriations** | **4,245,000** | **-** | **13,000** | **4,258,000** | **4,254,000** | **(4,000)** |

** Additional funding includes supplementary funding and new funding authorised under section 27 of the Financial Management Act 2006 and amendments to standing appropriations.*

## 3.2 Commonwealth grants

| | 2026 | 2025 |
|---|---|---|
| Recurrent grant - Christmas and Cocos (Keeling) Islands | 7,491 | 20,963 |
| **Total Commonwealth grants** | **7,491** | **20,963** |

Recurrent grants are recognised as income when the grants are receivable. The Office has a service delivery arrangement with the Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts to provide its services to the Indian Ocean Territories.

# Note 4. Key Assets

This section includes information regarding the key assets the Office utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

| | Notes |
|---|---|
| Plant and equipment | 4.1 |
| Intangible assets | 4.2 |
| Right-of-use assets | 4.3 |

## 4.1 Plant and equipment

| Year ended 30 June 2026 | Office Equipment | Total |
|---|---|---|
| **1 July 2025** | | |
| Gross carrying amount | 8,268 | 8,268 |
| Accumulated depreciation | (8,268) | (8,268) |
| **Carrying amount at start of period** | **-** | **-** |
| Additions | - | - |
| Depreciation | - | - |
| **Carrying amount at end of period** | **-** | **-** |
| Gross carrying amount | 8,268 | 8,268 |
| Accumulated depreciation | (8,268) | (8,268) |

### Initial Recognition

Items of plant and equipment costing $5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of plant and equipment costing less than $5,000 are immediately expensed direct to the Statement of Comprehensive Income.

### Useful lives

All plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for plant and equipment for current and prior years are included below:

Office Equipment - 5 years

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments are made where appropriate.

### Impairment

Non-financial assets, including items plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised.

Where an asset measured at cost and is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

## 4.2 Intangible assets

| Year ended 30 June 2026 | Computer Software | Total |
|---|---|---|
| **1 July 2025** | | |
| Gross carrying amount | 470,246 | 470,246 |
| Accumulated amortisation | (222,263) | (222,263) |
| **Carrying amount at start of period** | **247,983** | **247,983** |
| Additions | - | - |
| Amortisation expense | (47,997) | (47,997) |
| **Carrying amount at end of period** | **199,986** | **199,986** |

### Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquired and internally generated intangible assets costing $5,000 or more that comply with the recognition criteria of AASB 138 Intangible Assets (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

(a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;

(b) an intention to complete the intangible asset, and use or sell it;

(c) the ability to use or sell the intangible asset;

(d) the intangible asset will generate probable future economic benefit;

(e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and

(f) the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

### Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

### Useful lives

Amortisation of finite life intangible assets is calculated on a straight line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Office have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for intangible asset are:
Software (Case Management System) - 10 years

### Impairment of intangible assets

Intangible assets with indefinite useful lives are tested for impairment annually or when an indication of impairment is identified. As at 30 June 2026, there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

## 4.3 Right-of-use assets

| Year ended 30 June 2026 | Vehicles | Total |
|---|---|---|
| **Carry amount at beginning of period** | 18,679 | 18,679 |
| Termination of lease | (8,191) | (8,191) |
| Depreciation | (10,488) | (10,488) |
| **Net carrying amount as at end of period** | - | - |

The Agency had leases for vehicles. The lease contracts are typically made for fixed periods of 3-5 years.

The Agency has also entered into a Memorandum of Understanding Agreements with the Department of Housing and Works for the leasing of office accommodation. These are not recognised under AASB 16 because of substitution rights held by the Department of Housing and Works and are accounted for as an expense as incurred.

### Initial Recognition

At the commencement date of the lease, the Office recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

- the amount of the initial measurement of lease liability;
- any lease payments made at or before the commencement date less any lease incentives received;
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.1.

### Subsequent measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

### Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Office at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.

# Note 5. Other assets and liabilities

This section sets out those assets and liabilities that arose from the Office's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

| | Notes |
|---|---|
| Receivables | 5.1 |
| Amounts receivable for services | 5.2 |
| Other assets | 5.3 |
| Payables | 5.4 |

## 5.1 Receivables

| | 2026 | 2025 |
|---|---|---|
| **Current** | | |
| Accrued revenue | - | 12,014 |
| GST receivable | - | - |
| **Total current** | **-** | **12,014** |
| **Non-current** | | |
| Accrued salaries account[(a)] | 94,000 | 43,000 |
| **Total non-current** | **94,000** | **43,000** |
| **Total receivables at end of period** | **94,000** | **55,014** |

[(a)] Funds transferred to the Department of Treasury and Finance for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

## 5.2 Amounts receivable for services (Holding Account)

| | 2026 | 2025 |
|---|---|---|
| Non-current | 306,000 | 257,000 |
| **Total Amounts receivable for services at end of period** | **306,000** | **257,000** |

**Amounts receivable for services** represent the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement.

Amounts receivable for services are considered not impaired (i.e. there is no expected credit loss of the holding accounts).

## 5.3 Other assets

| | 2026 | 2025 |
|---|---|---|
| **Current** | | |
| Prepayments | 18,799 | 30,962 |
| **Total other assets at end of period** | **18,799** | **30,962** |

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

## 5.4 Payables

| | 2026 | 2025 |
|---|---|---|
| **Current** | | |
| Trade payables | 9,441 | 3,705 |
| Other payables | 3,372 | 2,862 |
| Accrued expenses | 51,371 | 41,044 |
| Accrued salaries | 131,803 | 138,713 |
| **Total payables at end of period** | **195,987** | **186,324** |

**Payables** are recognised at the amounts payable when the Office becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value as settlement for the Office is generally within 20 days.

**Accrued expenses** represent goods and services received prior to year end that are yet to be invoiced.

**Accrued salaries** represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Office considers the carrying amount of accrued salaries to be equivalent to its fair value.

# Note 6. Financing

This section sets out the material balances and disclosures associated with the financing and cashflows of the Office.

| | Notes |
|---|---|
| Lease liabilities | 6.1 |
| Finance costs | 6.2 |
| Cash and cash equivalents | 6.3 |

## 6.1 Lease liabilities

| | 2026 | 2025 |
|---|---|---|
| Not later than one year | - | 11,719 |
| Later than one year and not later than five years | - | 7,797 |
| Later than five years | - | - |
| | **-** | **19,516** |
| Current | - | 11,719 |
| Non-current | - | 7,797 |
| **Total lease liability at end of period** | **-** | **19,516** |

### Initial Measurement

At the commencement date of the lease, the Office recognises lease liabilities measured at the present value of lease payments to be made over the lease term. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Office uses the incremental borrowing rate provided by Western Australia Treasury Corporation.

Lease payments included by the Office as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the Office exercising an option to terminate the lease; and
- periods covered by extension or termination options are only included in the lease term by the Office if the lease is reasonably certain to be extended (or not terminated).

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales an index or a rate are recognised by the Office in profit or loss in the period in which the condition that triggers those payment occurs.

### Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

This section should be read in conjunction with note 4.3.

| | 2026 | 2025 |
|---|---|---|
| **Lease expenses recognised in the Statement of comprehensive income** | | |
| Lease interest expense | 843 | 986 |
| Expenses relating to variable lease payments not included in lease liabilities | 12 | 15 |
| **Total Lease Expense** | **855** | **1,001** |

**Variable lease payments** that are not included in the measurement of the lease liability recognised in the period in which the event or condition that triggers those payments occurs.

## 6.2 Finance costs

| | 2026 | 2025 |
|---|---|---|
| **Interest Expense** | | |
| Interest expense on lease liabilities | 843 | 986 |
| **Total interest expense** | **843** | **986** |

Finance costs relate to the interest component of lease liability repayments.

## 6.3 Cash and cash equivalents

| | 2026 | 2025 |
|---|---|---|
| Cash and cash equivalents | 1,262,421 | 1,211,794 |
| Restricted cash and cash equivalents | 26,414 | 38,564 |
| **Balance at end of period** | **1,288,835** | **1,250,358** |

| Restricted cash and cash equivalents | 2026 | 2025 |
|---|---|---|
| **Current** | | |
| Grant [a] | 26,414 | 38,564 |

[a] Funds held for the provision of services to Indian Ocean Territories.

For the purpose of the Statement of Cash Flows, cash and cash equivalent assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

# Note 7. Financial instruments and contingencies

This note sets out the key risk management policies and measurement techniques of the Office.

| | Notes |
|---|---|
| Financial instruments | 7.1 |
| Contingent assets and liabilities | 7.2 |

## 7.1 Financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

| | 2026 | 2025 |
|---|---|---|
| **Financial assets** | | |
| Cash and cash equivalents | 1,288,835 | 1,250,358 |
| Financial assets at amortised cost[(a)] | 94,000 | 55,014 |
| **Total financial assets** | **1,382,835** | **1,305,372** |
| | | |
| **Financial liabilities** | | |
| Financial liabilities at amortised cost | 195,987 | 205,840 |
| **Total financial liability** | **195,987** | **205,840** |

[(a)] The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

### Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

## 7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate.

The Office does not have any contingent assets or liabilities to disclose at the end of the reporting period.

# Note 8. Other disclosures

This section includes additional material disclosures required by accounting standards or other pronouncements, for the understanding of this financial report.

| | Notes |
|---|---|
| Events occurring after the end of the reporting period | 8.1 |
| Key management personnel | 8.2 |
| Related party transactions | 8.3 |
| Related bodies | 8.4 |
| Affiliated bodies | 8.5 |
| Indian Ocean Territories | 8.6 |
| Remuneration of auditors | 8.7 |
| Supplementary financial information | 8.8 |

## 8.1 Events occurring after the end of the reporting period

There were no events occurring after the reporting date that impacted on the financial statements.

## 8.2 Key management personnel

The Office has determined key management personnel to include cabinet ministers and senior officers of the Office. The Office does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Office for the reporting period are presented within the following bands:

| Compensation Band ($) | 2026 | 2025 |
|---|---|---|
| 300,001 - 350,000 | 1 | 1 |
| 200,001 - 250,000 | - | 1 |
| 150,001 - 200,000 | 2 | 1 |
| 0 - 50,000 | 1 | - |
| | **2026** | **2025** |
| **Total compensation of senior officers** | **747,656** | **712,902** |

## 8.3 Related party transactions

The Office is a wholly owned public sector entity that is controlled by of the State of Western Australia.

Related parties of the Office include:

- all Cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other agencies and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

### Material transactions with related parties

Outside of normal citizen type transactions with the Office, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

## 8.4 Related bodies

The Office has no related bodies.

## 8.5 Affiliated bodies

The Office has no affiliated bodies.

## 8.6 Indian Ocean Territories

| | 2026 | 2025 |
|---|---|---|
| Balance at start of period | 38,564 | 28,145 |
| **Receipts** | | |
| Commonwealth grant | 7,491 | 20,963 |
| **Payments** | | |
| Delivery of Health and Disability Complaints Services | (19,641) | (10,544) |
| **Balance at end of period** | **26,414** | **38,564** |

## 8.7 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

| | 2026 | 2025 |
|---|---|---|
| Auditing the account, financial statements, controls, and key performance indicators | 37,200 | 35,970 |

## 8.8 Supplementary financial information

### (a) Write-offs

During the financial year, $0 (2025: $0) was written off the Office's books under the authority of:

| | 2026 | 2025 |
|---|---|---|
| The accountable authority | - | - |
| | - | - |

### (b) Foregiveness of debts

| | 2026 | 2025 |
|---|---|---|
| Foregiveness (or waiver) of debts by the Agency | 3,263 | - |
| | 3,263 | - |

# Note 9 Explanatory Statements

This section explains variations in the financial performance of the Office.

| | Notes |
|---|---|
| Explanatory statements | 9.1 |

## 9.1 Explanatory statement

This explanatory section explains variations in the financial performance of the Office undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2026, and between the actual results for 2026 and 2025 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following:

1. Estimate and actual results for the current year

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of $4,532,000); and
- Total Assets of the annual estimate for the Statement of financial position (i.e. 1% of $2,330,000).

2. Actual results for the current year and the previous year:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of $3,927,938); and
- Total Assets of the previous year for the Statement of financial position (i.e. 1% of $1,859,996).

## 9.1.1 Statement of comprehensive income variances

| | Variance note | Estimate 2026 | Actual 2026 | Actual 2025 | Variance between actual and estimate | Variance between actual results for 2026 and 2025 |
|---|---|---|---|---|---|---|
| **Cost of services** | | | | | | |
| **Expenses** | | | | | | |
| Employee benefits expenses | (c) | 3,357,500 | 3,251,081 | 2,919,946 | (106,419) | 331,135 |
| Supplies and services | | 497,000 | 505,603 | 484,655 | 8,603 | 20,948 |
| Depreciation and amortisation expenses | | 63,000 | 58,485 | 57,431 | (4,515) | 1,054 |
| Finance costs | | 1,000 | 843 | 986 | (157) | (143) |
| Accommodation expenses | | 334,000 | 296,312 | 280,041 | (37,688) | 16,271 |
| Other expenses | (a) | 279,500 | 174,142 | 184,879 | (105,358) | (10,737) |
| **Total cost of services** | | **4,532,000** | **4,286,466** | **3,927,938** | **(245,534)** | **358,528** |
| **Income** | | | | | | |
| Commonwealth grants | | 30,000 | 7,491 | 20,963 | (22,509) | (13,472) |
| Other income | | 4,000 | 2,460 | 728 | (1,540) | 1,732 |
| **Total income** | | **34,000** | **9,951** | **21,691** | **(24,049)** | **(11,740)** |
| **Net cost of services** | | **4,498,000** | **4,276,515** | **3,906,247** | **(221,485)** | **370,268** |
| **Income from State Government** | | | | | | |
| Service appropriation | (d) | 4,241,000 | 4,250,000 | 3,043,000 | 9,000 | 1,207,000 |
| Resources received | (b) | 257,000 | 147,979 | 139,299 | (109,021) | 8,680 |
| **Total income from State Government** | | **4,498,000** | **4,397,979** | **3,182,299** | **(100,021)** | **1,215,680** |
| **Deficit for the period** | | **-** | **121,464** | **(723,948)** | **121,464** | **845,412** |

### Significant variances between estimated and actual for 2026

(a) Other expenses are lower than estimated due to lower than anticipated expenditure on advertising, together with lower utilisation of budgeted contingencies set aside to manage operational pressures.

(b) Resources received is lower than estimated due to lower than anticipated resources received from Health Support Services and the State Solicitor's Office, and lower resources received free of charge from Department of Treasury and Finance relating to office fit-out.

### Significant variances between actual for 2025 and 2026

(c) Increase in employee benefits expenses is due to the filling of vacant positions that existed during the prior year, resulting in higher salary and related employee costs in 2026.

(d) Increase in service appropriation is due to increase in cash disbursements during 2026. The prior year appropriation was lower as cash disbursements were reduced to manage the office's cash position in accordance with the Department of Treasury and Finance Cash Management Policy.

## 9.1.2 Statement of financial position variances

| | Variance note | Estimate 2026 | Actual 2026 | Actual 2025 | Variance between actual and estimate | Variance between actual results for 2026 and 2025 |
|---|---|---|---|---|---|---|
| **Assets** | | | | | | |
| **Current assets** | | | | | | |
| Cash and cash equivalents | | 1,703,000 | 1,262,421 | 1,211,794 | (440,579) | 50,627 |
| Restricted cash and cash equivalents | | 12,000 | 26,414 | 38,564 | 14,414 | (12,150) |
| Amounts receivable for services | | 1,000 | - | - | (1,000) | - |
| Receivables | | 2,000 | - | 12,014 | (2,000) | (12,014) |
| Other assets | | 23,000 | 18,799 | 30,962 | (4,201) | (12,163) |
| **Total current assets** | | **1,741,000** | **1,307,634** | **1,293,334** | **(433,366)** | **14,300** |
| | | | | | | |
| **Non-current assets** | | | | | | |
| Receivables | | 43,000 | 94,000 | 43,000 | 51,000 | 51,000 |
| Amounts receivable for services | | 305,000 | 306,000 | 257,000 | 1,000 | 49,000 |
| Plant and equipment | | 1,000 | - | - | (1,000) | - |
| Intangible Assets | (d) | 200,000 | 199,986 | 247,983 | (14) | (47,997) |
| Right-of-use assets | (c), (e) | 40,000 | - | 18,679 | (40,000) | (18,679) |
| **Total non-current assets** | | **589,000** | **599,986** | **566,662** | **10,986** | **33,324** |
| **Total assets** | | **2,330,000** | **1,907,620** | **1,859,996** | **(422,380)** | **47,624** |
| | | | | | | |
| **Liabilities** | | | | | | |
| **Current liabilities** | | | | | | |
| Payables | | 132,000 | 195,987 | 186,324 | 63,987 | 9,663 |
| Lease liabilities | | 16,000 | - | 11,719 | (16,000) | (11,719) |
| Employee related provisions | | 468,000 | 450,988 | 482,123 | (17,012) | (31,135) |
| **Total current liabilities** | | **616,000** | **646,975** | **680,166** | **30,975** | **(33,191)** |

Statement of financial position variances continues on the next page.

## 9.1.2 Statement of financial position variances (continued)

| | Variance note | Estimate 2026 | Actual 2026 | Actual 2025 | Variance between actual and estimate | Variance between actual results for 2026 and 2025 |
|---|---|---|---|---|---|---|
| **Non-current liabilities** | | | | | | |
| Lease liabilities | (a) | 25,000 | - | 7,797 | (25,000) | (7,797) |
| Employee related provisions | (b), (f) | 101,000 | 140,810 | 177,662 | 39,810 | (36,852) |
| **Total non-current liabilities** | | **126,000** | **140,810** | **185,459** | **14,810** | **(44,649)** |
| **Total liabilities** | | **742,000** | **787,785** | **865,625** | **45,785** | **(77,840)** |
| **Net assets** | | **1,588,000** | **1,119,835** | **994,371** | **(468,165)** | **125,464** |
| | | | | | | |
| **Equity** | | | | | | |
| Contributed equity | | 132,000 | 132,000 | 128,000 | - | 4,000 |
| Accumulated surplus | | 1,456,000 | 987,835 | 866,371 | (468,165) | 121,464 |
| **Total equity** | | **1,588,000** | **1,119,835** | **994,371** | **(468,165)** | **125,464** |

### Major estimate and actual (2026) variance narratives:

(a) The non-current lease liabilities are lower than estimate due to the early return of one leased vehicle and the cessation of another vehicle lease during the reporting period.

(b) The non-current employee related provisions are higher than estimate due to longer average tenure of staff and revised assumptions in the calculation of the balance.

(c) Right-of-use assets – see explanation in variance note (a).

### Major actual (2026) and comparative (2025) variance narratives:

(d) Intangible assets have decreased from prior year in line with the amortisation of the case management system.

(e) Right-of-use assets – see explanation in variance note (a).

(f) The non-current employee related provisions have reduced from prior year due to turnover of staff with higher leave entitlements and revised assumptions in the calculation of the balance.

## 9.1.3 Statement of cash flows variances

| | Variance note | Estimate 2026 | Actual 2026 | Actual 2025 | Variance between actual and estimate | Variance between actual results for 2026 and 2025 |
|---|---|---|---|---|---|---|
| **Cash flows from the State Government** | | | | | | |
| Service appropriation | (c) | 4,192,000 | 4,201,000 | 2,993,000 | 9,000 | 1,208,000 |
| Capital appropriation | | 4,000 | 4,000 | 4,000 | - | - |
| **Net cash provided by State Government** | | **4,196,000** | **4,205,000** | **2,997,000** | **9,000** | **1,208,000** |
| | | | | | | |
| *Utilised as follows:* | | | | | | |
| **Cash flows from operating activities** | | | | | | |
| **Payments** | | | | | | |
| Employee benefits | (d) | (3,356,000) | (3,360,071) | (2,812,573) | (4,071) | (547,498) |
| Supplies and services | (b) | (282,000) | (350,453) | (353,616) | (68,453) | 3,163 |
| Finance costs | | (1,000) | (727) | (870) | 273 | 143 |
| Accommodation | | (278,000) | (284,048) | (266,764) | (6,048) | (17,284) |
| Other Payments | (a) | (298,000) | (168,617) | (170,525) | 129,383 | 1,908 |
| **Receipts** | | | | | | |
| Commonwealth grants and contributions | | 30,000 | 7,491 | 20,963 | (22,509) | (13,472) |
| Other receipts | | 4,000 | 2,460 | 727 | (1,540) | 1,733 |
| | | | | | | |
| **Net cash used in operating activities** | | **(4,181,000)** | **(4,153,966)** | **(3,582,658)** | **27,034** | **(571,308)** |
| | | | | | | |
| **Cash flows from investing activities** | | | | | | |
| **Payments** | | | | | | |
| Purchase of non-current assets | | - | - | - | - | - |
| **Net cash used in investing activities** | | **-** | **-** | **-** | **-** | **-** |

Statement of cash flows variances continues on the next page.

## 9.1.3 Statement of cash flows variances (continued)

| | Variance note | Estimate 2026 | Actual 2026 | Actual 2025 | Variance between actual and estimate | Variance between actual results for 2026 and 2025 |
|---|---|---|---|---|---|---|
| **Cash flows from financing activities** | | | | | | |
| **Payments** | | | | | | |
| Principal element of lease Payments | | (16,000) | (12,558) | (8,372) | 3,442 | (4,186) |
| **Net cash used in financing activities** | | **(16,000)** | **(12,558)** | **(8,372)** | **3,442** | **(4,186)** |
| Net increase / (decrease) in cash and cash equivalents | | (1,000) | 38,477 | (594,030) | 39,477 | 632,507 |
| Cash and cash equivalents at the beginning of the period | | 1,716,000 | 1,250,358 | 1,844,388 | (465,642) | (594,030) |
| **CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD** | | **1,715,000** | **1,288,835** | **1,250,358** | **(426,165)** | **38,477** |

### Major estimate and actual (2026) variance narratives:

(a) Other Payments - see explanation in variance note (a) for the Statement of Comprehensive Income.

(b) Supplies and services - increase in supplies and services is due to higher consultancy fees and costs associated with the replacement of information technology and office equipment. This was offset by lower than anticipated resources received from Health Support Services and the State Solicitor's Office.

### Major actual (2026) and comparative (2025) variance narratives:

(c) Service appropriation - see explanation in variance note (d) for the Statement of Comprehensive Income.

(d) Employee benefits - see explanation in variance note (c) for the Statement of Comprehensive Income.

# Key performance indicators

## Certification of Key Performance Indicators

GOVERNMENT OF WESTERN AUSTRALIA

Health and Disability Services Complaints Office

### Health and Disability Services Complaints Office

**Certification of Key Performance Indicators**
For the reporting period ended 30 June 2026

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Health and Disability Services Complaints Office's performance and fairly represent the performance of the Office for the financial year ended 30 June 2026.

Sarah Cowie
**Director**
**Accountable Authority**
27 August 2026

## Our Key Performance Indicators

**Health and Disability Services Complaints Office**

Report on Key Performance Indicators

**Government goal**

Safe, Strong and Fair Communities: Supporting our local and regional communities to thrive.

**Desired outcome**

Improvement in the delivery of health and disability services.

## Key effectiveness indicator

The key focus of the Office is to improve health, disability and mental health services. As a result of the complaints management processes, service improvements are identified and recommended to service providers.

The purpose of the key effectiveness indicator is to report on the extent to which these service improvements are accepted by service providers to improve processes, practices and policies. The indicator is considered met upon confirmation of acceptance from the service provider.

The key effectiveness indicator only reports on those recommendations made by the Office directly to service providers. During the complaint management process, service providers may identify and implement service improvements on their own initiative; these service improvements are not tracked as part of the key effectiveness indicator.

| Key Effectiveness Indicator | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Target | 2025-26 Actual |
|---|---|---|---|---|---|
| Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers.[a] | n.a.[b] | n.a.[b] | 99% | **90%** | **75%** |

(a) Where recommendations are made for service improvements, the percentage of recommendations accepted by service providers, was a new indicator for 2024-25 that replaces proportion of service improvements resulting in implementation by service providers.

(b) Given the nature of the replacement indicator, back-casting comparatives was not feasible. Information on the previous indicator is available in the Office's 2023-24 Annual Report.

In 2025-26, the Office did not achieve its target. This is primarily due to the time it can take for a service provider to confirm their acceptance of the service improvements recommended by our Office. While 112 service improvements were recommended in 2025-26, 20 are still pending a response from the service provider. These recommendations will be carried over to 2026-27. 8 of the service improvements recommended in 2025-26 were not accepted by the service provider.

## Key efficiency indicators

Key efficiency indicators provide a measure of the cost of inputs required or the adherence to timeframes to achieve the desired outcomes of the Office. Where it is a measure of cost, the Office's indicators include direct costs associated with the service and an allocation of overhead costs.

### Service 1: Complaints Management: Assessment, Negotiated Settlement, Conciliation and Investigation of Complaints

This service is an impartial resolution service for complaints relating to health, disability and mental health services. These resolution services are required to meet statutory timeframes as set out in the *Health and Disability Services (Complaints) Act 1995* and other enabling legislation.

| Key Efficiency Indicator | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Target | 2025-26 Actual |
|---|---|---|---|---|---|
| Percentage of complaints assessed within legislation timeframes. | 96% | 99% | 85% | **90%** | **74%** |
| Average cost per finalised complaint. | $1,003 | $870 | $909 | **$1,062** | **$844** |

In 2025-26, the Office did not meet the forecasted target for the percentage of complaints assessed within legislation timeframes. The Office continues to see an increase in complaint volume, with a 17% increase in the number of complaints received in 2025-26 compared to the prior year. This increase is impacting on our ability to the meet the target for the percentage of complaints assessed within the legislation timeframes. The Office is proactively identifying operational efficiencies and changes to procedures to manage the workload.

The average cost per finalised complaint is lower than the target for 2025-26 and is mainly attributable to the increase in actual closed complaints. The Office forecasted that 3,064 complaints would be closed when developing the target for 2025-26. The actual closed complaints for the financial year was 3,754.

## Service 2: Education: Education and Training in the Prevention and Resolution of Complaints

HaDSCO provides education and training to stakeholders and communities through a range engagement activities and publications. These activities and publications are undertaken and distributed throughout Western Australia and the Indian Ocean Territories.

| Key Efficiency Indicator | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Target | 2025-26 Actual |
|---|---|---|---|---|---|
| Average cost per development, production and distribution of information. | $14,334 | $13,887 | $10,416 | **$20,199** | **$10,223** |
| Average cost per presentation, awareness raising, consultation and networking activities. | $3,539 | $4,355 | $4,081 | **$4,550** | **$3,585** |

In 2025-26, the Office developed, produced and distributed 43 publications and resources, 18 more than forecasted. The above target production resulted in the lower actual result. In 2025-26, 189 presentation, awareness raising, consultation and networking activities were undertaken, 19 more than target. Actual costs associated with outreach activities were therefore lower.

# Other statutory information

## Ministerial Directions

The Office did not receive any ministerial directives during this reporting year.

## Other financial disclosures

### Pricing policies of services provided

The Office provides free and impartial complaint resolution where the complainant is not charged for the services.

### Capital works

The Office had no capital projects during the financial year.

### Consultant expenditure

For annual reporting purposes, a consultant is a corporation or individual engaged under a fee for service contract to provide professional advice or information that includes strategic advice for the State Government to act on. During the reporting period, no consultants were engaged by the Office for this purpose.

### Employment and Industrial Relations

As at 30 June 2026, we employed 22 staff. The following table provides a breakdown of the categories of employment for staff directly employed in 2025-26 and 2024-25 comparatives.

| Staff Profile | 2025-26 | 2024-25 |
|---|---|---|
| Full-time (Permanent) | 15 | 13 |
| Full-time (Secondment / Contract) | 1 | 4 |
| Part-time (Permanent) | 6 | 8 |
| Part-time (Secondment / Contract) | 0 | 1 |
| **Total** | **22** | **26** |

### Staff development

We are committed to supporting the ongoing professional development of our employees to maintain the knowledge, skills and expertise required to deliver high quality services to the community. Learning and development opportunities assist staff to strengthen their capabilities, enhance service delivery and support their professional growth.

During the reporting period, we developed and implemented a staff training plan covering all positions across the Office. The plan identifies the core training and development requirements for each position and supports a consistent approach to capability development across the organisation. Individual learning and development needs are also identified through annual performance development discussions.

Training undertaken during the year included complaints resolution, conciliation and investigation training for Complaints Resolution team staff, as well as management, governance and policy development training for employees across other areas of the Office.

In partnership with Health Support Services, a new Human Resource Management Information System (HRPlus) was rolled out to staff. HRPlus provides a streamlined platform for managing human resources services, payroll, timesheets and leave, replacing a legacy system. To support the transition, staff received practical training and ongoing assistance before and after implementation, ensuring issues were addressed promptly and enabling staff to confidently adopt the new processes.

The Public Sector Commission launched The Skills Academy in March 2026. As a participating agency, our staff have access to a comprehensive suite of training and development courses designed to build workforce capability, enhance performance, and support ongoing professional development. We reviewed and updated our Learning and Development Policy and Procedure and nominated a Learning Manager within Business Services to implement this initiative across the Office.

## Work health and safety and injury management

| Measures | 2026 | 2025 | 2024 | Target | Comment on Outcome |
|---|---|---|---|---|---|
| Number of fatalities | 0 | 0 | 0 | 0 | |
| Incidence of work-related injury or illness | 0 | 2 | 0 | Reduce by 2% per year and 15% by 2033 compared with 2023 | |
| Incidence rate of serious claims with one or more weeks' lost time | 0 | 1 | 0 | Reduce by 2.5% per year and 20% by 2033 compared with 2023 | |
| Incidence rate of claims resulting in permanent impairment | 0 | 0 | 0 | Reduce by 2% per year and 15% by 2033 compared with 2023 | |
| Incidence rate of work-related respiratory disease | 0 | 0 | 0 | Reduce by 2.5% per year and 20% by 2033 compared with 2023 | |
| Managers and supervisors trained in: | | | | | |
| 1. Work health and safety as relevant to the PCBU's risk profile; and | 100% | 100% | 67% | Greater than or equal to 80% of cohort trained within last two (2) years | |
| 2. Injury management | 0 | 0 | 0 | Greater than or equal to 80% of cohort trained within last five (5) years | Training will be arranged in 2026-27 |
| Percentage of workers returned to work on full duties and hours | | | | | |
| (i) within 13 weeks | Not applicable | 100% | Not applicable | No target | |
| (ii) within 26 weeks | Not applicable | Not applicable | Not applicable | Greater than or equal to 70% returned to work with-in 26 weeks | |

| Measures | 2026 | 2025 | 2024 | Target | Comment on Outcome |
|---|---|---|---|---|---|
| Agency has a WHS management system that has been independently assessed in last five years | Yes | Yes | Yes | Yes | WHS audit completed 2024 |
| Consultative systems:<br>1. Number of health and safety representatives<br>1. in total;<br>2. who have attended HSR training;<br>3. shown as a percentage of workers;<br>4. shown as a ratio to the number of workplaces occupied by the Agency; and<br>2. Name/s of health and safety committees and sub-committees | <br><br>1<br>1<br>4%<br>1:1<br>Corporate Executive | <br><br>1<br>0<br>4%<br>1:1<br>Corporate Executive | <br><br>0<br>0<br>0<br>0<br>Corporate Executive | No target – intended for agency trend information | |

## Workers' compensation

There were no compensation claims recorded during the financial year. This compares with two compensation claims during the previous period.

# Governance disclosures

## Risk management

The Office has an obligation to identify and manage all risks consistent with Treasurer's Instruction 4: Risk Management and Internal Control.

We recognise that the management of risk is integral to good planning and governance. Risk is managed through a policy and framework which is actively monitored with periodic reports to Corporate Executive and our Audit Committee.

Risk reviews are undertaken on an ongoing basis to understand the level of risk embedded within processes and activities, ensure significant risks are identified and monitored, and that critical controls are operating effectively. For higher level risks or where existing controls are deemed inadequate, treatment actions are identified to reduce and manage risks. Updates to the Risk Register are provided to Corporate Executive and the Audit Committee.

Fraud and corruption are managed as business risks in accordance with Treasurer's Instruction 4.

## Audit Committee

Our Audit Committee is comprised of three independent members, along with our Director and Chief Finance Officer as non-voting guests. The Committee meets twice a year. The Audit Committee oversees the scope, quality, and outcome of both internal and external audits. It also monitors actions taken by management to resolve issues and recommendations raised in the audits.

The Committee was chaired by Mr James Cottrill, Principal, Internal Audit, IT Audit and Risk Consulting at Stantons. Mr Cottrill's term of appointment concluded in June 2026. A new Chairperson, Mr Ben Arnold, Director, A&P Advisory, will commence in July 2026 with his first meeting scheduled for September 2026. We also welcomed a new member in 2025 as a previous member concluded their service.

## Internal audit

Our internal audit program assesses risk and provides assurance around our controls, enabling better governance and ensuring that we are meeting our legislative and corporate obligations and goals.

Audits are performed in accordance with a rolling strategic audit plan and an approved annual internal audit plan.

A financial management health check was completed which concluded that, overall, the Office's financial controls continue to be appropriate for the management of our financial risks. A corporate governance audit was completed with the audit report providing an assessment of governance arrangements in place in the Office. Several recommendations were made to strengthen controls and accountability mechanisms across the Office. Actions to implement the recommendations are underway. A financial management audit was commenced and will be finalised in early 2026-27.

## External audit

In compliance with the *Health and Disability Services (Complaints) Act 1995*, *Financial Management Act 2006* and the *Auditor General Act 2006*, we are required to have our financial statements and key performance indicators audited by the Auditor General.

We finalised the Office of the Auditor General's audit of our 2024-25 Financial Statements, Key Performance Indicators, and Controls in a timely manner with an unqualified audit opinion.

## Freedom of Information

The *Freedom of Information Act 1992* creates a general right of access to documents held by Western Australian State and local government agencies, subject to some limitations.

Access applications can be lodged via email or by post. More details can be found on our website or in the publications from the Office of the Information Commissioner.

## Managing complaints and feedback

During the reporting period we received 33 complaints of which 28 were resolved by early resolution while five progressed to an internal review of their complaint. Complaints to our Office generally relate to the outcome or process of how a health, mental health or disability service complaint was managed by our team.

Our response timeframe for internal reviews is 28 days, and applicants can submit a request for an external review with the Western Australian Ombudsman if they are not satisfied with the outcome.

## Public Interest disclosures

*The Public Interest Disclosure Act 2003* (PID Act) covers improper or unlawful conduct, mismanagement of public resources or an action involving a significant public health or safety risk by a government officer or officers.

The PID Act provides protections for the person making a disclosure in addition to rights to be kept informed of the progress of any subsequent investigation.

During the reporting period, we reviewed and updated our PID Procedure.

We have a designated PID Officer.

During the 2025-26 year, one officer attended the Public Sector Commission's Navigating the PID Act session.

There were no PID disclosures this year.

## Gifts and benefits

Effective management of gifts, benefits and hospitality risks is essential to maintaining public trust and providing assurance to stakeholders and consumers that decisions are made fairly, impartially and in the public interest.

During the reporting period, we reviewed and updated our Gifts, Benefits and Hospitality Policy, including incorporating information about potential foreign interference risks.

A Register of Gifts and Benefits is maintained by the Business Services team, with oversight by the Corporate Executive. No instances of non-compliance with the policy were identified during the reporting period.

## Conflicts of interest

We are committed to identifying and managing actual, potential and perceived conflicts of interest in accordance with our policies, ensuring decisions are made in the best interests of our staff, stakeholders and the community. Conflicts of interest declarations are maintained in a corporate file by the Business Services team, with oversight by the Corporate Executive.

During the reporting period we reviewed and updated our Conflicts of Interest Policy and Procedure, including incorporating information about foreign interference and management of potential associated risks. We also reviewed and updated our Secondary Employment Policy and Procedure to reinforce our employees obligations to prioritise their public sector responsibilities and appropriately manage any associated conflicts of interest.

# Other Legal Requirements

## Unauthorised use of corporate credit cards

We use corporate purchasing cards where it provides administrative efficiencies, and a staff member's job function warrants their use. Purchasing cards are not to be used for personal purposes. Should personal expenditure be incurred a card holder is required to inform the Accountable Authority within five working days and refund the total amount.

There were no instances of a purchasing card being utilised for personal purposes during the reporting year.

## Advertising, market research, polling and direct mail expenditure

In accordance with section 175ZE of the *Electoral Act 1907*, the agency incurred the following expenditure in direct mail and media advertising. Total expenditure for 2025-26 was $14,764.

| Expenditure | Organisation | Amount | Total |
|---|---|---|---|
| Direct mail organisations | eNudge | $166 | $166 |
| Media advertising organisations | Initiative Media Australia | $14,098 | $14,598 |
| | Meta | $500 | |
| **Total** | | | **$14,764** |

## Compliance with public sector standards and ethical codes

All staff are expected to uphold the Western Australian Public Sector Code of Ethics and the Office's Code of Conduct. Maintaining a strong ethical culture supports the integrity of the Office and helps sustain public confidence in the Western Australian public sector. On commencement of employment, staff are required to take an oath or affirmation under the *Health and Disability Services (Complaints) Act 1995*, reinforcing their obligation to uphold the Act in the performance of their duties.

Our values, Code of Conduct, and oath or affirmation provide the foundation for the professional standards, behaviours and ethical conduct expected of all employees. Integrity reporting is a standing item on the Corporate Executive agenda, reinforcing accountability and oversight.

During the reporting period, we updated our Code of Conduct to align with Commissioner's Instruction 40: Ethical Foundations. We also developed and implemented an Integrity Communications Plan to strengthen staff awareness of integrity expectations and obligations. The plan was informed by opportunities identified through our 2025 self-assessment against the Public Sector Commission's Integrity Framework Maturity Self-Assessment Tool. As part of this initiative, we delivered targeted integrity awareness activities during the year, including communications and engagement during Fraud Awareness Week and the Public Sector Integrity Day.

We reviewed our Fraud, Corruption and Control Plan to ensure our prevention, detection and response strategies remain effective and aligned with organisational risks. The Plan operates as a key component of our broader Integrity Framework, which supports our commitment to transparency, accountability and ethical conduct. The Office received no allegations of breaches of Public Sector Standards and identified no instances of non-compliance with ethical requirements during the reporting period.

## Records management

We are committed to maintaining high standards of information management and recordkeeping in accordance with the *State Records Act 2000* and the standards of the State Records Commission. We recognise information as a valuable corporate asset that supports effective operations and provides essential evidence of our decisions, actions and services.

All staff share responsibility for ensuring compliance with our recordkeeping policies and procedures. Awareness of these responsibilities is reinforced through our staff induction program and ongoing guidance.

Our Recordkeeping Plan remains the primary mechanism for demonstrating compliance with legislative requirements and supporting the implementation of best-practice records management across the organisation.

During the reporting period, we strengthened our information governance framework through the implementation of a new Recordkeeping and Information Management Policy, an Information Classification and Handling Policy, and supporting Recordkeeping and Information Management Procedures. These initiatives allowed us to align with the requirements of the Western Australian Information Classification Policy.

We also undertook significant preparatory work for the introduction of new *Privacy and Responsible Information Sharing Act 2024* (PRIS), to come into effect on 1 July 2026. This included staff education and training, as well as the development of guidance to support privacy throughout our complaints handling process.

To develop our PRIS maturity, consistent privacy messaging was developed in the form of collection notices on our complaints forms and a privacy statement on our website. A Privacy Impact Assessment toolkit was implemented to allow for proposed projects and initiatives to be assessed for their impact on privacy and plan mitigating actions. This was used to assess our complaints resolution process.

Our commitment to records management knowledge sharing and collaboration was demonstrated in the delivery of a case study to the Perth Records and Information Management Practitioners Australasia Roadshow on the practical implementation of collection notices in the context of prisoner complaints. The presentation provided opportunities for other Western Australian Government agencies to learn from our experiences implementing collection notices in a context that required careful consideration of accessibility requirements and literacy levels.

## Workforce inclusiveness

Our Equal Employment Opportunity Management Plan provides a foundation for all staff to feel welcome in our work environment and promotes inclusivity within our workforce. Under the Plan, we strive to foster a workplace culture that is free from harassment and discrimination, and reflective of the diversity of the community we serve. We recognise that everyone brings unique qualities, perspectives and experiences that enrich our workplace, and we celebrate the diverse cultures, backgrounds and perspectives within our team through our everyday interactions and workplace activities.

We continue to ensure our work practices, policies and procedures recognise diversity and provide a supportive environment that is inclusive for all. The results from our 2026 staff survey showed an increase in the percentage of staff who indicated they felt comfortable talking about their background and cultural experiences in the organisation (86% in 2026 compared with 71% in 2025).

# Government policy requirements

## Audit Committee remuneration

The Office is required to report on the costs of remunerating members of its internal Audit Committee as defined in the Premier's Circular 2023/02: State Government Boards and Committees.

| Position title | Member name | 2025-26 period of membership | 2025-26 gross remuneration |
|---|---|---|---|
| Chairperson | Mr James Cottrill (Stantons) | 12 months | $500 |
| Independent member | Ms Rachel Trotter | 12 months | $0 |
| Independent member | Ms Jenness Gardner | 12 Months | $0 |

## WA Multicultural Policy Framework

The Office of Multicultural Interests (OMI) created the Western Australian Multicultural Policy Framework (WAMPF), which requires public sector agencies to develop a multicultural plan that guides the multicultural policy priorities for public sector agencies.

This reporting year marks the beginning of the HaDSCO 2025-2030 Multicultural Action Plan. The HaDSCO Multicultural Action Plan aims to empower people from culturally and linguistically diverse backgrounds to contribute to this vision. To accomplish this, we have identified three foundational goals for our plan to achieve:

1. Improve the quality of services HaDSCO provides to people from culturally and linguistically diverse backgrounds, including the improvement of cultural competency at HaDSCO.
2. Improve the accessibility of HaDSCO services for people from culturally and linguistically diverse backgrounds.
3. Ensure equal opportunity and cultural safety for people from culturally and linguistically diverse backgrounds at HaDSCO.

Our Strategy and Engagement Team monitors and reports on the actions from this plan. In addition, we will review the Plan every five years and report key achievements within our Annual Report.

The outcomes achieved in our Plan are being evaluated against the Western Australia Multicultural Policy Framework's three policy priorities. We will report our achievements to OMI to ensure the plans outlined are achieved.

In this reporting year, we have taken the following actions:

### Policy Goal 1 – Improve the quality of services HaDSCO provides

| Action | Status | Outcome achieved |
|---|---|---|
| Acknowledge, organise, and promote significant multicultural events for staff and visitors throughout the year. | Ongoing | • Umbrella Community Care's "Over the Rainbow" Symposium<br>• City of Belmont Twilight Harmony Festival<br>• East Metro Multicultural Network with City of Swan<br>• Red Cross engagement<br>• WAMPF interagency meeting<br>• Wandana 70th Anniversary |

## Policy Goal 2 – Improve the accessibility of HaDSCO services

| Action | Status | Outcome achieved |
|---|---|---|
| Continue the development of translated HaDSCO resources across a broad range of languages. | Ongoing | • HaDSCO CaLD informed postcard<br>• Produced translated information brochures for Arabic, Malay, Chinese, Cocos Malay, Vietnamese, Italian and Polish communities. |
| Strengthen agency partnerships to provide them with resources to assist CaLD people to make a complaint. | Ongoing | • CarersWA “Spill the tea” event.<br>• Citiplace Community Clinic alongside the Health Consumers Council |
| Continue Indian Ocean Territory (IOT) outreach program. | Ongoing | • Meeting with A/CEO Shire of Cocos<br>• West Island community luncheon<br>• Home Island community morning tea<br>• Christmas Island community barbecue evening<br>• Christmas Island seniors’ morning tea<br>• Meeting with the Christmas and Cocos Islands Administrator<br>• Meeting with Christmas Island health campus staff<br>• Presentation to Christmas Island Local Government community consultative committee |

## Policy Goal 3 – Ensure equal opportunity and cultural safety at HaDSCO

| Action | Status | Outcome achieved |
|---|---|---|
| Acknowledge, organise, and promote significant multicultural events for staff and visitors throughout the year. | Ongoing | • Albert Facey House inter-office Harmony Week cultural event<br>• HaDSCO Curry Day – exploring and celebrating culture through food |

More information about the HaDSCO Multicultural Action Plan is available on our website.

## Disability access and inclusion

The *Disability Services Act 1993* requires all State Government agencies to develop and implement a Disability Access and Inclusion Plan (DAIP).

Our Disability Access and Inclusion Plan 2023-27 sets out our commitment to ensuring that people with disability can access and participate in our services, facilities, consultations and employment opportunities on an equitable basis.

HaDSCO adopts the social model of disability. This model shifts the definition of impairment away from the person to the social environment, including barriers which may hinder equitable participation. This approach informs the design and delivery of our services and supports our commitment to creating an inclusive and accessible organisation.

In delivering our services, we seek to ensure that accessibility and inclusion are embedded in all aspects of our work. We recognise that members of the community have diverse communication, access and support needs, and aim to provide services, information and engagement opportunities that are responsive and accessible. This includes considering accessibility in our complaints handling, community engagement, and education and training activities, information resources, and workplace practices.

Our DAIP supports the principles and objectives of the *Disability Services Act 1993* through a focus on the following outcomes:

- Access to services and events
- Access to building and facilities
- Access to information
- Quality of service
- Complaint opportunities
- Public consultation opportunities
- Employment opportunities

Our DAIP is available on our website and in alternative formats on request. Through the ongoing implementation of the Plan, we continue to strengthen inclusive practices and improve access to our services, facilities, information and employment opportunities.

Health and Disability Services
Complaints Office

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